

The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION
DIVISION OF ACCOUNTS

TWENTY-SEVENTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1932, AND JANUARY 31, 1933

BY
THE COMMISSIONER OF CORPORATIONS AND TAXATION



PUBLICATION OF THIS DOCUMENT

APPROVED BY THE

COMMISSION ON ADMINISTRATION AND FINANCE

CONTENTS

LETTER OF TRANSMITTAL	PAGE i
INTRODUCTION	ii-vi
The debt burden	iv, v
The certification of town and district notes	v
The auditing of municipal accounts and the installation of accounting systems	v
Conclusion	v, vi
PLAN OF THE REPORT	vi-viii
ANALYSIS TABLES	ix-xxvii
PART I. CITIES	1-76
Fiscal Years of Cities	2
Division A: Summary of Financial Transactions	3-28
Division B: Receipts from Revenue	29-44
Division C: Payments for Maintenance and Interest	45-68
Division D: Indebtedness	69-74
Division E: Cash Balances	75, 76
PART II. TOWNS OVER 5,000 POPULATION	77-140
Division A: Summary of Financial Transactions	79-126
Division B: Indebtedness	127-136
Division C: Cash Balances	137-140
PART III. TOWNS UNDER 5,000 POPULATION	141-292
Division A: Summary of Financial Transactions	143-264
Division B: Indebtedness	265-284
Division C: Cash Balances	285-292
INDEX	293-299

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, June 1, 1934.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-seventh Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1932. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

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The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1932

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*
State House, Boston.

SIR:—I submit herewith the Twenty-seventh Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1932 and January 31, 1933.

This report has been prepared on the same general plan as previous reports, and makes available comparable figures for all who are interested in governmental receipts and expenditures. A comparison of the data in this report with data given in the reports of previous years will show very definitely the trend of governmental costs and the need of efficiency and economies.

Referring to the tables "Revenue for Current Charges" and "Current Charges against Revenue" which follow, it will be noted that receipts from revenue for current charges have been reduced from \$290,523,610 to \$284,173,461, a reduction of \$6,350,149. Receipts from taxes show a decrease of \$12,622,707. Receipts from privileges, made up largely from the motor vehicle excise tax, show a decrease of \$1,446,813. The loss of revenue from taxes was offset partly by the distribution of gasoline taxes to cities and towns by the Commonwealth which is reflected in the increase of \$7,756,372 in grants and gifts for expenses. Departmental revenue shows an increase of \$1,753,618. The increase in departmental collections is really much greater since there is no receipt from the Boston Elevated Street Railway Company in 1932 to compare with the \$1,409,253 received in 1931. Public service enterprises show a decrease of \$1,242,591.

Of the current charges against revenue, general government shows a decrease of \$130,312, or 1.18 per cent. The total expense for this function, in spite of reductions in the past two years, is still 4.08 per cent greater than in the year 1929. Protection of persons and property shows a decrease of \$1,681,666, or 4.59 per cent; health and sanitation, \$281,197, or 1.50 per cent; highways, \$2,829,305, or 12.16 per cent; schools, \$3,424,617, or 4.50 per cent; libraries, \$265,113, or 6.39 per cent; recreation, \$959,403, or 14.13 per cent; public service enterprises, \$1,197,741, or 7.60 per cent; and cemeteries, \$126,772, or 8.75 per cent.

The following functions show increases in current charges: charities, \$16,078,669, or 50.88 per cent; soldiers' benefits, \$2,533,048, or 84.40 per cent; pensions, \$390,515, or 8.96 per cent; unclassified, \$707,520, or 19.35 per cent; and administration of trust funds, \$10,414, or 4.92 per cent. Interest shows an increase of \$2,973,036, or 15.55 per cent, and debt charges, including transfers to sinking funds, \$1,511,869, or 5.13 per cent.

The total current charges against revenue for 1932 show an increase over the previous year of \$13,308,945, or 4.66 per cent. The maintenance charges, aside from interest and debt, show an increase of \$8,824,040, but it will be noted that the increase in charities and soldiers' benefits alone amounted to \$18,611,717, which shows that economies have been effected in other departments to the amount of nearly \$10,000,000. The increase in unclassified payments is caused by the Boston Elevated deficiency assessed to cities and towns amounting to \$1,783,600.

A comparison of revenue for current charges and current charges against revenue for the years 1931 and 1932 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government as compared with total expenditures, as well as the outlays for these years, will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1931	1932	PERCENTAGES	
			1931	1932
Taxes	\$227,774,165	\$215,151,458	78.40	75.71
Licenses and permits	820,045	721,127	0.28	0.25
Fines and forfeits	511,455	350,865	0.18	0.12
Grants and gifts (for expenses)	7,318,804	15,075,176	2.52	5.31
All other general revenue	14,869	11,422	0.01	—
Special assessments (for expenses)	920,338	960,675	0.32	0.34
Privileges	7,099,593	5,652,780	2.44	1.99
Departmental	11,352,285	13,105,903	3.91	4.61
Public service enterprises	28,394,377	27,151,786	9.77	9.56
Cemeteries	962,722	926,435	0.33	0.33
Interest	5,079,977	4,971,589	1.75	1.75
Premiums	274,980	94,245	0.09	0.03
TOTALS	\$290,523,610	\$284,173,461	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1931	1932	PERCENTAGES	
			1931	1932
General government	\$11,019,799	\$10,889,487	3.86	3.65
Protection of persons and property	36,639,849	34,958,183	12.84	11.70
Health and sanitation	18,772,356	18,491,159	6.58	6.19
Highways	23,264,801	20,435,496	8.15	6.84
Charities	31,603,832	47,682,501	11.07	15.96
Soldiers' benefits	3,001,414	5,534,462	1.05	1.85
Schools	76,102,806	72,678,189	26.67	24.33
Libraries	4,147,179	3,882,066	1.45	1.30
Recreation	6,789,440	5,830,037	2.38	1.95
Pensions	4,359,708	4,750,223	1.53	1.59
Unclassified	3,656,205	4,363,725	1.28	1.46
Public service enterprises	15,755,069	14,557,328	5.52	4.88
Cemeteries	1,448,860	1,322,088	0.51	0.44
Administration of trust funds	211,547	221,961	0.07	0.08
Maintenance and operation	\$236,772,865	\$245,596,905	82.96	82.22
Interest	19,124,466	22,097,502	6.70	7.40
Debt from revenue	28,540,033	29,898,683	10.00	10.01
Transfers to sinking funds from revenue	957,809	1,111,028	0.34	0.37
TOTALS	\$285,395,173	\$298,704,118	100.00	100.00

Expenditures for Outlays.

CLASSIFICATION.	1931	1932
Departmental	\$64,507,402.84	\$32,871,408.95
General government	774,977.51	618,733.60
Protection of persons and property	2,894,271.33	1,613,853.71
Health and sanitation	8,500,544.66	5,816,708.27
Highways	21,398,564.30	11,046,627.37
Charities	1,646,660.91	1,634,422.24
Schools	14,582,694.52	8,327,011.67
Libraries	656,219.69	167,121.98
Recreation	3,248,895.01	1,320,614.56
Unclassified	804,574.91	2,326,315.55
Public service enterprises	18,268,563.66	12,678,881.09
Electric light	1,105,255.53	775,667.78
Water	9,534,777.81	3,704,688.58
All other	7,618,530.32	8,198,524.73
Cemeteries	163,166.18	103,760.70
TOTALS.	\$72,919,122.68	\$45,654,050.74

† Expenditures for outlays shown in the preceding table have been provided for largely by non-revenue funds, although a portion of the cost has been financed from revenue sources. Outlays include expenditures for any work of construction, public improvement, or additional equipment which increases the visible assets of the municipality.

The line of demarcation between current charges against revenue and outlays is admittedly often exceedingly difficult to draw; generally, however, if the improvement or equipment will last for several years, or is an object for which a loan might be issued under our indebtedness statute, the cost of the same may properly be regarded as an outlay. It will be noted that the expenditures for outlays have been reduced by \$27,265,072 from the outlays shown for the year 1931.

The tables showing revenue for current charges, current charges against revenue, and excess or deficiency of revenue are shown on pages x to xiii. A deficiency of revenue collections in the year 1932 is shown in 36 of the 39 cities, making a net deficiency for the entire group of cities of \$15,410,111. There is also a deficiency in 39 of the 83 towns over 5,000 in population. This is offset by the excess of revenue in the remaining 44 towns, so that for the entire group of large towns there remains an excess of revenue collections of \$383,499. The returns from which these tables are prepared are made upon a cash basis. Under normal conditions, such returns, considered over a period of years, give a true picture of the methods of financing the activities of the municipalities. For the year 1932 conditions were so abnormal that the revenues receivable were greatly in excess of the cash collections, so that to the extent of this deficiency in collections, it was necessary for many municipalities to draw on the surpluses accumulated during previous years.

THE DEBT BURDEN.

The net funded or fixed debt of all municipalities at the close of the year 1932 was \$311,892,390, a decrease from the preceding financial year of \$4,758,233, or 1.50 per cent. The assessed valuation of taxable property decreased \$232,781,231, or 3.13 per cent. The debt figures reported here for the close of the financial year 1932 should not be confused with figures previously reported for the calendar year 1932. On page 2 of this report will be found the date of the fiscal year ending of the cities. In all towns the fiscal year ends on December 31.

The total net funded or fixed debt January 1, 1934, which is shown in the tables on pages xxi to xxvii, was \$316,745,605, an increase of \$5,078,860 over the debt on January 1, 1933, or 1.63 per cent. Of this amount, \$4,246,356 represents an increase in general debt. Included in the general debt were Emergency Finance loans issued on account of tax titles under the provisions of Chapter 49 of the Acts of 1933, amounting on December 31, 1933, to \$5,626,564.65; Municipal Relief loans issued under the provisions of Chapter 307, Acts of 1933, amounting to \$12,212,053.23; and the public welfare loan of \$4,100,000, issued under the provisions of Chapter 159 of the Acts of 1933. The aggregate of the relief loans was \$16,312,053.23, and the net reduction in loans for general permanent improvements was \$17,692,261.62, so that if we were to exclude from the general debt the tax title loans, which are offset by thoroughly good assets, we should have an actual reduction in general debt of \$1,380,208.39.

The net increase in public service enterprise loans was only \$832,503. The debt for traffic tunnel in the city of Boston aggregating \$17,200,000, of which \$4,200,000 was issued in 1933, is included in the total public service enterprise debt.

For cities, the total of the net funded or fixed debt of all classes was \$270,188,361, an increase of \$8,922,616, or 3.42 per cent; for the towns over 5,000 population the debt was \$35,851,805, a decrease of \$2,991,875, or 7.70 per cent; for the towns under 5,000 population the debt was \$10,705,439, a decrease of \$851,881, or 7.37 per cent.

Loans in anticipation of revenue of 1933 and prior years, outstanding January 1, 1934, aggregated \$62,912,671, but to meet these loans there were unpaid taxes of 1933 amounting to \$74,248,791; unpaid taxes of 1932 of \$14,023,932; and unpaid taxes of prior years of \$2,285,260, making a total of \$90,557,983. The statute which provides for the assessment of property as of April 1 for taxes payable October 15 makes it necessary in most cases that there shall be temporary loans in anticipation of the collection of taxes. These loans are usually for a short period of time, which, under the general laws, cannot exceed one year. Under Chapter 3 of the Acts of 1933, some loans were extended for an additional six months.

The tables on pages xix and xx show the total debt, the sinking funds and the net funded or fixed debt for each year from 1910 to 1932, the assessed valuation, and the yearly increase or decrease in valuation and debt. There is also shown the ratio of net funded or fixed debt to assessed valuation for each year. For the first time since

1918 the total net funded debt at the close of the year 1932 showed a decrease from the amount at the end of the previous year. The percentage of decrease was 1.50 per cent, but the assessed valuation for 1932 showed a greater percentage of decrease, so that the ratio of net funded or fixed debt to assessed valuation for the year 1932 is greater than the ratio for the year 1931.

It will be noted that the ratio of net funded or fixed debt to valuation of 4.33 per cent is higher than at any time since the publication of these reports.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The amount of borrowing by towns by the issuance of town notes is constantly increasing. The data collected for use in connection with this report and the records of town notes issued are being used constantly throughout the year by investors in municipal securities. Information relative to tax levies, tax rates, uncollected taxes, outstanding indebtedness, both funded or fixed and temporary, are proving to be of great service to investors and the general public.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,850.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 ¹ . . .	1,885	25,479,450.00	335	625,126.69	2,220	26,104,576.69

¹ To June 1.

THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the past year one system of accounts has been installed bringing the total to 214 cities, towns and districts now operating under the uniform system of accounts. Audits have been made in 197 cities and towns during the year and assistance rendered to accounting and financial officers in 13 other towns.

The work of making the audits has been more complicated owing to the conditions under which municipalities are operating. Much of the work of the accountants of this Division is necessarily devoted to assisting and advising the officials as to the best way of meeting some of their problems and the reports received from officials, both by letter and verbally, indicate that the services of our accountants have been helpful and appreciated.

To the accountants engaged in this branch of the work I wish to express my appreciation of the efficient way in which they have performed their respective duties.

CONCLUSION.

The work of the Division has been materially increased during the past year due perhaps to the unprecedented financial situation which confronted our cities and towns. The municipality necessarily reflects home conditions, and feeling the need for sacrifice

in home service naturally expected the same in public service. The interest displayed in the public service by the numerous associations as well as individuals insures, I believe, a better and more economical government.

This report, when compared with other similar reports, shows that economies have been practiced, but whether they have been carried to such an extent as to cause great curtailment in service, which is very necessary, is of course a debatable question; however, I am confident that our public officials have cooperated in every way to give the best possible within the means at hand, and the taxpayer's position has received more consideration than at any time during my period of public service. At the same time our city and town financial structure has been kept in a sane and sound condition.

The Division has been pressed, not only to give increased service both in the field and office, but also, in addition, has suffered a very great loss in the death of Mr. Edward H. Fenton, Chief Accountant and Assistant Director, who gave unstintingly the best years of his life to the work of the Division and did his work so well as to leave a record of achievements that will not be forgotten either by his associates or the public officials with and for whom he worked for twenty-five years.

I wish to express my deep appreciation of the valued suggestions and support given by Mr. Henry F. Long, Commissioner of Corporations and Taxation; to the entire force of the Division and especially to Miss Hannah M. Varney, in general charge of the clerical work and the preparation of the tabulations of this report.

Respectfully submitted,

THEODORE N. WADDELL,

Director of Accounts.

STATE HOUSE, Boston, June 1, 1934.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 83 towns having a population of 5,000 or over; and (III) the 233 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the United States Census of 1930, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments,

from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 81.3 per cent is from general revenue sources and 18.7 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 81.8 per cent from general and 18.2 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$18,007,050.31, of which \$8,460,258.47, or 47.0 per cent, was interest on the general debt; \$3,446,653.47, or 19.1 per cent, was interest on revenue and other temporary loans; and the remaining \$6,100,138.37, or 33.9 per cent was for interest on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1932, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed

debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1932 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1932 was \$1,408,834.51.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of miscellaneous items and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1932.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-125), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 128-135, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 138, 139) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
- II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
- III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
- IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1930, 1931, and 1932
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
- V. Net Debt January 1, 1934, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population

Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1928	1929	1930	1931	1932	1928	1929
BOSTON . . .	\$73,079,681	\$71,971,423	\$80,365,769	\$77,661,407	\$76,219,483	\$66,854,963	\$69,818,603
WORCESTER . .	13,263,729	13,728,417	13,646,621	13,930,499	13,083,025	11,862,452	12,489,410
SPRINGFIELD .	11,093,448	11,202,666	11,705,066	11,379,769	11,246,725	10,011,888	10,319,667
FALL RIVER . .	7,588,919	6,899,069	6,022,028	6,781,324	5,927,911	7,294,395	7,262,469
CAMBRIDGE . .	7,604,784	8,014,956	8,611,326	7,429,219	8,480,905	7,737,968	7,983,647
NEW BEDFORD .	6,908,827	7,649,357	7,175,213	6,742,409	6,103,646	7,538,357	7,271,477
SOMERVILLE . .	4,408,072	4,490,945	4,776,128	4,765,246	5,215,535	3,932,716	4,151,610
LYNN	5,013,771	5,264,758	5,551,753	5,409,102	5,833,348	4,965,225	5,155,408
LOWELL	5,330,166	5,241,815	5,523,230	5,075,762	4,983,859	5,403,394	5,230,876
LAWRENCE . . .	4,546,145	4,548,940	4,751,683	4,534,930	4,492,747	4,506,429	4,464,162
QUINCY	4,595,007	5,090,296	5,366,908	5,325,794	4,947,556	4,318,349	4,610,180
NEWTON	4,757,371	5,212,458	5,597,276	5,591,730	5,009,508	4,413,304	4,658,102
BROCKTON . . .	3,500,306	3,671,176	3,754,775	3,817,436	3,680,160	3,331,083	3,450,813
MEDFORD	2,735,474	2,823,450	3,013,332	3,098,246	3,313,556	2,754,908	2,871,677
MALDEN	2,690,038	2,722,263	3,083,697	3,155,994	3,103,773	2,653,769	2,836,089
HOLYOKE	4,764,061	4,851,590	4,797,796	4,705,993	4,639,256	4,504,549	4,523,520
PITTSFIELD . . .	2,345,265	2,533,966	2,542,869	2,696,841	2,490,937	2,201,697	2,326,004
HAVERHILL . . .	2,519,522	2,641,021	2,668,315	2,673,761	2,601,322	2,419,929	2,510,057
EVERETT	2,217,865	3,143,943	3,013,721	3,042,285	3,362,536	2,542,801	2,783,947
CHELSEA	2,691,376	2,855,579	2,818,137	3,141,933	2,692,977	2,709,076	2,660,360
CHICOPEE	2,493,447	2,521,169	2,570,805	2,715,435	2,468,082	2,222,182	2,418,680
SALEM	2,325,490	2,384,228	2,452,044	2,359,397	2,360,452	2,069,239	2,106,401
FITCHBURG . . .	2,426,027	2,500,031	2,498,524	2,353,513	2,295,336	2,300,063	2,399,431
WALTHAM	2,248,566	2,298,436	2,421,401	2,521,391	2,243,214	2,081,136	2,222,858
TAUNTON	2,367,939	2,413,285	2,392,179	2,410,088	2,375,454	2,241,218	2,286,449
REVERE	1,243,441	2,563,362	1,944,115	2,065,840	1,929,359	1,848,147	1,938,085
BEVERLY	1,617,905	1,662,871	1,780,536	1,692,013	1,712,214	1,519,747	1,524,726
NORTHAMPTON .	1,076,248	1,132,406	1,181,351	1,172,174	1,092,981	953,948	984,734
GLOUCESTER . .	1,401,499	1,554,260	1,549,057	1,450,369	1,500,143	1,406,873	1,467,152
MELROSE	1,272,313	1,387,771	1,522,253	1,495,570	1,475,209	1,220,797	1,295,314
LEOMINSTER . .	944,940	999,821	1,036,335	1,000,867	1,001,038	926,576	936,881
ATTLEBORO . . .	1,088,122	1,101,838	1,131,661	1,181,771	1,233,371	1,013,089	1,051,260
NORTH ADAMS . .	924,599	997,737	1,002,921	959,336	871,041	878,911	924,260
PEABODY	1,459,246	1,574,297	1,606,035	1,610,412	1,499,392	1,422,065	1,515,117
WESTFIELD . . .	1,423,347	1,495,141	1,425,844	1,399,065	1,393,712	1,207,675	1,316,478
WOBURN	1,024,709	967,237	999,386	1,183,764	1,128,327	935,375	959,632
GARDNER	906,814	943,582	886,688	912,910	853,537	799,030	782,204
MARLBOROUGH .	755,830	775,775	795,632	809,253	776,113	759,665	772,183
NEWBURYPORT .	560,943	603,682	596,688	618,725	669,396	552,416	583,207
39 Cities	\$199,215,252	\$204,435,017	\$214,579,101	\$210,871,573	\$206,309,136	\$188,337,404	\$194,865,130

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1930	1931	1932	1928	1929	1930	1931	1932
\$73,303,810	\$77,237,585	\$82,939,404	+\$6,224,718	+\$2,152,820	+\$7,061,959	+\$423,822	—\$6,719,921
12,983,160	13,459,098	14,353,161	+1,401,277	+1,239,007	+663,461	+471,401	—1,270,136
10,312,074	11,703,274	12,177,397	+1,081,560	+882,999	+1,392,992	—323,505	—930,672
7,454,135	7,027,194	6,283,631	+294,524	—363,400	—1,432,107	—245,870	—355,720
8,497,857	6,615,296	8,931,533	—133,184	+29,309	+113,469	+813,923	—450,628
7,269,183	6,930,497	6,550,390	—629,530	+377,880	—93,970	—188,088	—446,744
4,580,651	4,976,560	5,753,296	+455,356	+339,335	+195,477	—211,314	—537,761
5,321,065	5,849,762	6,359,445	+48,546	+109,350	+230,688	—440,660	—526,097
5,375,645	5,523,484	5,579,110	—73,228	+10,939	—52,415	—447,722	—595,251
4,541,470	4,768,183	4,456,417	+39,716	+84,778	+210,213	—233,253	+36,330
4,769,990	4,996,792	5,225,577	+276,658	+480,116	+596,918	+329,002	—278,021
4,949,985	4,998,554	5,174,972	+344,067	+554,356	+647,291	+593,176	—165,464
3,633,308	3,799,082	3,826,653	+169,223	+220,363	+121,467	+18,354	—146,493
3,117,890	3,272,321	3,589,020	—19,434	—48,227	—104,558	—174,075	—275,464
2,949,317	3,152,632	3,341,356	+36,269	—113,826	+134,380	+3,362	—237,583
4,684,375	4,803,597	4,888,295	+259,512	+328,070	+113,421	—97,604	—249,039
2,363,577	2,674,484	2,835,311	+143,568	+207,962	+179,292	+22,357	—344,374
2,618,330	2,794,668	2,724,593	+99,593	+130,964	+49,985	—120,907	—123,271
3,067,876	3,214,506	3,404,027	—324,936	+359,996	—54,155	—172,221	—41,491
2,762,533	2,842,113	2,785,466	—17,700	+195,219	+55,604	+299,820	—92,489
2,565,806	2,714,922	2,768,803	+271,265	+102,489	+4,999	+513	—300,721
2,216,813	2,362,320	2,369,112	+256,251	+277,827	+235,231	—2,923	—8,660
2,329,316	2,441,707	2,322,562	+125,964	+100,600	+169,208	—88,194	—27,226
2,431,763	2,751,913	2,605,435	+167,430	+75,578	—10,359	—230,522	—362,221
2,341,332	2,351,456	2,256,006	+126,721	+126,836	+50,847	+58,632	+119,448
2,008,197	2,171,607	2,172,891	—604,706	+625,277	—64,082	—105,767	—243,532
1,570,143	1,628,460	1,711,172	+98,158	+138,145	+210,393	+63,553	+1,042
1,062,761	1,123,172	1,141,277	+120,300	+147,672	+118,590	+49,002	—48,296
1,449,190	1,539,756	1,611,415	—5,374	+87,108	+99,867	—89,387	—111,272
1,366,552	1,396,481	1,480,959	+51,516	+92,457	+155,701	+99,089	—5,750
988,847	1,013,952	1,078,732	+18,364	+62,940	+47,488	—13,085	—77,694
1,096,652	1,155,620	1,326,205	+75,033	+50,578	+35,009	+26,151	—92,834
953,868	1,029,449	1,062,872	+45,688	+73,477	+49,053	—70,113	—191,831
1,541,103	1,580,387	1,576,846	+37,181	+59,180	+64,932	+30,025	—77,454
1,380,136	1,399,950	1,445,296	+215,672	+178,663	+45,708	—885	—51,584
1,070,425	1,215,359	1,150,754	+89,334	+7,605	—71,039	—31,595	—22,427
807,150	877,561	865,110	+107,784	+161,378	+79,538	+35,349	—9,573
793,239	844,544	849,114	—3,835	+3,592	+2,393	—35,291	—73,001
608,798	673,708	745,632	+8,527	+20,475	—12,110	—54,983	—76,236
\$203,338,322	\$210,912,006	\$221,719,247	+\$10,877,848	+\$9,569,887	+\$11,240,779	—\$40,433	—\$15,410,111

Excess or Deficiency of Revenue: Towns over 5,000 Population.

Towns. (In order of Popu- lation, 1930)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (-) OF REVENUE					
	1928	1929	1930	1932	1928	1929	1930	1932	1928	1929	1930	1932		
Brookline . . .	\$3,983,985	\$4,276,430	\$4,601,568	\$4,473,324	\$4,252,411	\$3,424,772	\$3,482,137	\$3,813,492	\$4,077,235	\$1,267,347	+\$794,293	+\$788,076	+\$396,089	-\$14,936
Arlington . . .	2,025,999	2,132,906	2,338,732	2,394,470	2,257,630	1,659,662	1,815,917	1,934,459	2,055,537	2,112,242	+\$316,989	+\$304,273	+\$338,933	+\$145,388
Watertown . . .	1,945,876	2,221,409	2,276,337	2,306,824	2,397,000	1,692,087	1,845,286	2,008,659	2,124,420	2,335,855	+\$710,113	+\$686,788	+\$822,398	+\$61,151
Framingham . . .	1,331,421	1,415,640	1,500,608	1,441,845	1,412,628	1,239,980	1,267,280	1,337,513	1,346,123	1,438,865	+\$144,441	+\$138,295	+\$62,722	+\$1,237
Belmont . . .	1,502,186	1,649,187	1,787,653	1,794,333	1,678,907	1,186,696	1,282,098	1,383,602	1,507,413	1,628,773	+\$315,490	+\$367,089	+\$286,980	+\$50,134
Methuen . . .	929,268	970,105	1,003,609	980,917	985,619	851,638	868,343	940,007	912,473	971,983	+\$77,680	+\$101,762	+\$48,444	-\$86,364
Weymouth . . .	1,262,089	1,420,556	1,604,314	1,564,065	1,447,970	997,321	1,155,373	1,293,397	1,353,633	1,463,644	+\$264,768	+\$310,417	+\$210,432	-\$15,674
Winthrop . . .	860,290	904,428	948,605	829,322	829,322	741,378	761,000	802,098	822,933	815,381	+\$118,912	+\$143,428	+\$69,672	+\$3,164
West Springfield . . .	1,107,563	1,136,135	1,153,839	1,139,613	1,101,136	993,694	1,003,511	1,077,327	1,039,707	1,097,952	+\$113,874	+\$73,512	+\$99,906	+\$1,184
Milton . . .	1,118,896	1,267,944	1,367,022	1,277,391	1,265,142	1,007,440	1,082,611	1,120,531	1,136,099	1,160,184	+\$111,456	+\$185,333	+\$46,491	+\$14,292
Wakefield . . .	1,312,222	1,339,601	1,376,168	1,368,932	1,264,342	1,140,913	1,163,127	1,243,325	1,225,176	1,213,790	+\$71,309	+\$176,474	+\$143,756	+\$50,532
Braintree . . .	1,166,772	1,239,038	1,326,337	1,330,780	1,245,813	966,978	1,008,458	1,138,399	1,168,105	1,207,523	+\$200,794	+\$228,580	+\$164,675	+\$36,290
Greenfield . . .	924,232	957,479	933,980	905,402	929,974	746,476	793,827	831,371	876,570	907,416	+\$177,756	+\$163,652	+\$105,609	+\$23,535
Dedham . . .	808,027	881,075	960,382	969,002	1,045,717	718,249	766,694	808,262	906,878	1,032,203	+\$99,778	+\$114,381	+\$82,124	-\$6,486
Norwood . . .	1,297,011	1,359,214	1,342,360	1,335,688	1,287,229	1,054,485	1,163,395	1,179,713	1,264,123	1,294,124	+\$242,525	+\$195,819	+\$163,647	+\$23,105
Milford . . .	553,351	591,941	588,356	596,062	623,044	471,309	480,093	569,555	595,092	609,581	+\$82,042	+\$118,801	+\$1,970	+\$13,463
Saugus . . .	578,038	625,325	624,708	652,546	635,201	506,162	551,742	572,199	641,313	623,288	+\$71,856	+\$73,583	+\$52,509	+\$11,913
Southbridge . . .	495,016	484,358	511,929	566,051	569,744	485,451	498,945	515,383	519,255	562,220	+\$9,565	+\$14,587	+\$46,796	+\$7,524
Natick . . .	775,375	862,939	819,077	886,662	894,593	759,176	810,659	828,716	860,019	902,298	+\$16,199	+\$52,280	+\$9,639	+\$7,705
Plymouth . . .	775,233	736,525	796,553	793,732	748,315	661,631	667,695	737,735	763,785	760,542	+\$113,622	+\$68,830	+\$29,947	+\$12,227
Webster . . .	462,338	513,021	527,842	551,243	547,037	455,330	518,078	537,682	572,278	533,026	+\$7,008	+\$8,401	+\$21,035	+\$14,011
Danvers . . .	770,837	880,067	868,734	875,252	825,760	678,775	753,150	793,459	816,745	799,116	+\$92,112	+\$126,917	+\$75,275	+\$56,644
Clinton . . .	495,573	566,600	521,437	526,732	510,605	461,561	476,982	513,396	599,306	552,851	+\$89,608	+\$8,041	+\$2,574	+\$4,246
Winchester . . .	923,337	1,018,876	1,007,527	957,652	966,273	798,926	814,676	839,548	875,909	882,019	+\$204,200	+\$167,979	+\$184,254	+\$13,940
Adams . . .	546,385	529,175	541,259	421,599	471,643	475,337	495,536	519,360	558,150	655,583	+\$31,639	+\$21,899	+\$136,551	-\$183,940
Amesbury . . .	479,177	588,751	405,927	543,221	512,296	390,277	434,906	510,440	522,019	509,635	+\$88,900	+\$153,845	+\$20,302	+\$2,661
Wellesley . . .	1,125,266	1,181,504	1,302,933	1,295,671	1,274,589	1,010,283	1,085,090	1,143,867	1,158,570	1,213,278	+\$114,983	+\$158,066	+\$136,801	+\$1,291
Easthampton . . .	431,173	473,426	456,783	435,171	439,878	393,632	403,482	430,873	543,386	543,386	+\$37,541	+\$23,834	+\$71,109	+\$25,513
Farhaven . . .	437,408	490,067	460,438	463,014	439,878	439,944	442,638	433,304	452,115	494,269	-\$2,430	+\$47,109	+\$10,599	+\$24,391
Needham . . .	664,871	773,702	909,152	960,121	899,874	573,668	629,593	697,300	810,108	850,602	+\$144,109	+\$211,762	+\$150,013	+\$49,272
Attol . . .	562,060	530,704	571,291	538,138	538,740	487,644	460,675	522,020	513,093	534,698	+\$31,029	+\$19,195	+\$19,195	+\$4,082
Swampscott . . .	674,653	731,800	742,975	735,075	707,643	617,680	632,164	707,242	717,690	717,690	+\$69,944	+\$35,733	+\$34,658	+\$10,007
North Attleborough . . .	573,594	599,132	600,272	600,491	576,119	496,392	485,867	550,539	545,986	545,986	+\$80,202	+\$113,275	+\$69,433	+\$15,465
Stoughton . . .	534,165	580,981	605,014	592,126	596,627	486,467	525,343	596,579	606,764	604,315	+\$47,698	+\$81,638	+\$14,635	+\$7,688
Andover . . .	588,370	624,492	633,330	623,987	588,957	494,005	508,132	520,380	526,081	499,885	+\$94,365	+\$116,340	+\$71,140	+\$39,102
Reading . . .	911,370	939,634	984,159	1,010,149	1,010,149	831,665	856,685	865,949	923,235	902,648	+\$82,949	+\$90,210	+\$80,801	+\$107,501
Northbridge . . .	341,774	341,587	373,349	409,220	361,498	330,597	325,290	337,320	362,322	337,197	+\$11,177	+\$16,029	+\$6,898	+\$24,301
Palmer . . .	405,641	356,268	419,209	389,986	356,080	348,910	353,169	370,283	369,880	375,154	+\$56,731	+\$3,099	+\$48,926	+\$19,074
Lexington . . .	742,501	836,637	854,551	838,256	846,034	696,320	750,693	774,326	805,195	805,604	+\$45,681	+\$79,725	+\$33,061	+\$37,430

P.D. 79.																	xiii	
Bridgewater	287,883	286,018	297,396	296,862	282,059	284,566	291,311	294,245	308,430	+15,182	+4,707	+3,151	+11,568					
Ludlow	419,920	407,541	416,158	421,942	383,414	358,933	361,292	418,493	458,591	+42,758	+51,987	+2,665	+36,649					
Dartmouth	475,615	473,937	444,113	447,350	431,999	433,537	465,473	438,248	478,248	+636	+42,078	+1,432	+10,898					
Marblehead	708,574	830,309	839,243	823,263	604,189	663,023	723,276	746,572	807,416	+104,385	+113,322	+92,671	+17,847					
Middleborough	578,717	595,926	593,528	537,070	532,862	538,757	509,661	524,853	574,857	+70,440	+88,576	+49,067	+12,215					
Hudson	497,404	518,989	474,130	499,228	426,964	430,413	432,160	448,166	485,438	+15,199	+9,457	+7,212	+13,799					
Stoughton	329,512	368,526	378,555	388,932	312,478	330,365	359,069	371,383	393,656	+15,199	+9,457	+7,212	+13,799					
Montague	363,930	394,817	384,683	370,028	388,265	343,846	368,067	389,538	401,079	+15,199	+9,457	+7,212	+13,799					
Whitman	330,258	340,524	345,799	348,982	329,349	329,046	319,413	334,389	+909	+42,221	+13,669	+4,963	+1,961					
Rockland	327,880	340,935	374,718	342,009	310,060	342,843	364,289	334,891	334,891	+17,820	+33,645	+12,326	+7,118					
Concord	561,283	646,806	647,385	604,408	515,205	536,178	576,983	610,987	601,276	+46,078	+110,628	+67,432	+43,294					
Ware	372,364	296,018	277,681	289,287	269,515	281,865	287,923	298,347	305,774	+3,849	+14,153	+7,818	+16,487					
Walpole	513,232	547,606	597,099	530,383	508,824	429,757	469,431	486,379	544,022	+83,475	+80,720	+12,658	+14,597					
Barnstable	529,755	592,596	634,143	582,076	473,606	404,182	446,566	496,661	489,007	+156,149	+188,414	+147,637	+65,648					
Maynard	282,208	293,779	268,892	292,726	229,776	242,272	281,076	289,788	313,944	+28,980	+39,936	+12,703	+20,896					
Agawam	342,667	361,947	328,465	350,963	283,581	305,784	318,117	340,171	370,525	+59,086	+56,163	+66,335	+11,706					
Grafton	215,268	255,581	242,953	240,854	229,999	237,080	243,223	256,444	+14,731	+7,333	+3,282	+15,560						
Franklin	394,127	369,892	390,739	369,254	330,571	347,922	360,883	371,176	397,436	+63,556	+21,970	+38,856	+16,873					
Chelmsford	295,942	270,631	266,830	279,449	250,672	255,514	260,373	256,610	264,878	+15,279	+26,727	+9,680	+14,573					
North Andover	336,675	377,880	371,316	372,706	339,815	347,268	366,068	347,767	361,828	+2,840	+30,612	+13,745	+10,878					
Milbury	232,747	250,608	264,066	252,430	218,295	225,903	240,843	254,501	296,239	+14,452	+24,705	+39,023	+43,809					
Dracut	208,422	207,381	209,578	241,838	196,181	202,492	226,304	229,030	227,833	+12,261	+4,889	+2,896	+19,452					
Shrewsbury	420,595	448,965	485,277	442,538	385,040	409,852	422,257	426,483	463,071	+35,555	+39,113	+63,020	+16,055					
South Hadley	319,449	356,104	361,224	361,655	291,277	297,155	313,391	340,355	374,628	+28,172	+58,949	+47,833	+30,256					
Hingham	585,709	552,336	606,484	638,654	508,720	457,911	534,403	545,255	546,143	+77,079	+94,425	+72,081	+93,399					
Randolph	226,146	230,860	256,738	273,276	182,075	190,665	234,575	253,305	277,659	+44,071	+60,255	+22,163	+21,333					
Westborough	184,371	186,746	187,823	225,861	170,354	181,521	207,001	223,998	230,435	+14,017	+5,225	+19,178	+1,863					
Manfield	463,055	473,278	476,928	492,970	417,480	445,041	491,950	449,859	426,660	+55,605	+28,227	+44,978	+17,459					
Uxbridge	258,024	268,853	263,484	278,717	244,584	252,665	263,019	274,911	259,090	+12,430	+35,888	+30,465	+23,236					
Spencer	216,210	223,663	211,981	222,309	189,686	197,975	206,385	225,763	234,257	+23,584	+29,388	+1,626	+3,454					
Winchendon	271,896	312,520	306,994	273,919	299,091	295,554	285,163	323,027	346,124	+6,042	+30,584	+21,831	+49,108					
Auburn	223,233	248,274	238,490	242,411	215,769	226,003	240,638	250,047	269,809	+7,404	+7,636	+11,557	+27,398					
Great Barrington	267,725	316,913	329,462	313,584	264,100	266,003	287,778	311,635	306,831	+21,625	+69,610	+7,636	+1,149					
Amherst	270,292	291,799	307,588	317,333	298,200	260,413	327,378	304,836	294,258	+25,386	+20,210	+12,497	+3,902					
Billerica	331,706	349,072	369,799	342,095	320,940	318,017	334,472	367,725	367,725	+10,766	+31,055	+35,327	+25,680					
Abington	271,146	277,806	298,020	279,607	255,875	259,061	271,535	283,659	268,030	+15,271	+18,745	+2,515	+20,140					
Canton	330,814	362,990	374,054	363,154	291,587	314,358	336,133	346,672	348,000	+38,227	+48,632	+37,921	+16,482					
Wareham	289,799	314,195	332,602	327,164	253,273	268,553	285,379	271,973	332,664	+36,526	+45,642	+37,177	+5,600					
Ipswich	387,943	401,879	388,792	376,711	345,237	361,395	373,077	373,270	380,089	+25,799	+36,098	+31,802	+15,522					
Tewksbury	138,499	132,259	139,840	142,059	122,922	127,301	132,525	132,080	132,080	+16,027	+4,958	+15,315	+9,970					
Somerset	363,953	340,415	341,973	311,811	296,967	298,637	308,019	314,878	314,878	+66,986	+41,778	+33,964	+3,061					
Orange	246,488	270,668	254,373	261,463	235,600	236,998	255,179	248,709	258,020	+762	+9,490	+15,489	+2,843					
Foxborough	241,117	249,680	229,858	255,557	197,165	216,471	219,030	221,630	249,658	+24,646	+30,650	+8,228	+5,899					
Easton	227,439	231,746	243,889	218,821	187,165	190,292	216,516	228,873	225,981	+40,274	+41,454	+27,373	+19,242					
83 Towns	\$50,081,201	\$54,831,492	\$56,943,029	\$56,286,395	\$54,947,811	\$44,054,756	\$47,427,257	\$50,567,043	\$52,760,778	\$54,564,312	+\$6,026,445	+\$7,404,235	+\$6,375,986	+\$3,525,617				

¹ Included in 1929 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of Population, 1930)	TOTALS	PERCENTAGES		
			Maintenance	Interest	Debt Requirements
BOSTON	.	\$82,939,404.48	\$67,772,197.43	\$8,081,112.79	\$7,136,094.26
WORCESTER	.	14,353,161.11	11,884,047.80	781,413.31	1,687,700.00
SPRINGFIELD	.	12,177,397.25	10,120,279.53	867,617.72	1,189,500.00
FALL RIVER	.	6,283,630.74	4,439,328.71	624,302.03	1,220,000.00
CAMBRIDGE	.	8,931,533.21	7,273,380.88	716,450.68	941,501.65
NEW BEDFORD	.	6,550,390.29	4,913,883.30	622,506.99	1,014,000.00
SOMERVILLE	.	5,753,296.31	4,941,001.48	442,615.77	369,679.06
LYNN	.	6,359,444.90	5,078,671.23	518,198.91	762,574.76
LOWELL	.	5,379,109.73	4,441,990.56	401,549.17	735,570.00
LAWRENCE	.	4,456,416.89	3,499,948.24	336,526.54	619,942.11
QUINCY	.	5,225,576.57	3,810,150.94	477,834.38	937,591.25
NEWTON	.	5,174,971.67	4,248,189.22	371,544.29	555,238.16
BROCKTON	.	3,826,653.40	3,061,043.20	252,760.20	512,850.00
MEDFORD	.	3,589,019.94	2,749,738.55	325,769.59	513,511.80
MAIDEN	.	3,341,355.76	2,761,259.73	252,592.22	327,503.81
HOLYOKE	.	4,888,295.19	4,005,527.03	285,268.16	82.6
PITTSFIELD	.	2,835,310.99	2,264,000.59	174,810.40	597,500.00
HAVERHILL	.	2,724,592.97	2,409,428.20	112,164.77	203,000.00
EVERETT	.	3,404,027.46	2,681,885.47	302,144.78	419,997.21
CHELSEA	.	2,783,466.40	2,320,690.39	231,585.21	233,190.80
CHICOPEE	.	2,688,803.16	2,189,593.63	149,459.53	429,750.00
SALEM	.	2,369,111.56	2,022,168.44	118,943.12	228,000.00
FITCHBURG	.	2,322,561.95	1,952,135.60	136,726.35	233,700.00
WALTHAM	.	2,605,435.08	2,050,573.84	204,023.49	350,837.75
TAUNTON	.	2,256,006.25	1,749,711.41	165,712.67	340,582.17
REVERE	.	2,172,890.73	1,655,431.63	187,379.18	330,079.92
BEVERLY	.	1,711,171.77	1,484,849.14	80,322.63	146,000.00
NORTHAMPTON	.	1,141,276.55	1,046,223.41	33,093.14	61,960.00
GLoucester	.	1,611,415.07	1,245,949.38	122,090.69	243,375.00
MELROSE	.	1,480,958.71	1,118,447.58	137,272.16	232,238.97
LEOMINSTER	.	1,078,731.73	891,192.53	69,539.20	118,000.00
ATTLEBORO	.	1,326,204.76	1,151,869.68	61,835.08	112,500.00
NORTH ADAMS	.	1,062,572.30	916,232.41	45,594.86	101,045.00
PEABODY	.	1,576,846.13	1,367,786.76	78,079.37	131,000.00
WESTFIELD	.	1,445,295.91	1,215,989.75	72,706.16	156,600.00
WOBURN	.	1,150,753.93	1,047,992.40	102,337.06	200,424.47
GARDNER	.	865,109.67	753,365.27	57,633.40	71,500.00
MARLBOROUGH	.	849,114.35	630,477.34	57,637.01	161,000.00
NEWBURYPORT	.	745,631.84	602,844.54	25,287.30	117,500.00
39 Cities	.	\$221,719,246.71	\$179,569,658.25	\$18,007,050.31	\$24,142,538.15
			81.0	8.1	10.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	TOWNS. (In order of Population, 1930)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline	\$4,267,347.48	\$3,474,726.43	\$308,898.89	\$483,722.16	81.4	7.3	11.3
Arlington	2,112,241.61	1,713,307.94	158,882.93	239,990.74	81.1	7.5	11.4
Wareham	2,233,855.30	1,819,007.07	208,771.85	278,075.67	79.2	8.9	11.9
Franklin	1,433,864.89	1,134,375.77	110,089.12	189,400.00	79.1	7.7	13.2
Barnett	1,628,773.18	1,321,198.93	114,997.34	192,576.91	81.1	7.1	11.8
Methuen	1,971,982.35	1,624,438.79	138,023.79	209,520.77	82.4	6.0	11.6
Weymouth	1,463,643.75	1,208,736.96	98,155.50	156,751.29	82.6	6.7	10.7
Windsor	1,819,381.50	1,642,096.48	59,920.54	113,364.48	78.7	7.4	13.9
West Springfield	1,097,951.58	900,310.18	77,141.40	120,500.00	82.0	7.0	11.0
Wakefield	1,160,184.00	928,578.25	94,561.95	137,043.80	80.0	8.2	11.8
Brantree	1,213,790.03	996,297.72	76,737.79	140,754.52	82.1	6.3	11.6
Greenfield	1,207,523.19	994,858.56	78,500.69	134,163.94	82.4	6.5	11.1
Greenfield	907,416.07	815,248.75	33,167.32	59,000.00	89.8	3.7	6.5
Dedham	1,052,202.60	871,463.56	46,713.78	134,025.26	82.8	4.5	12.7
Norwood	1,264,124.19	990,933.73	84,455.85	188,734.61	78.4	6.7	14.9
Milford	609,580.87	553,658.87	20,922.00	35,000.00	90.8	3.4	5.8
Saugus	623,288.09	571,421.42	25,836.13	26,030.54	91.7	4.1	4.2
Southbridge	562,219.68	502,207.68	16,962.00	43,050.00	89.3	3.0	7.7
Natick	902,297.85	753,577.65	59,009.70	89,710.50	83.5	6.5	10.0
Plymouth	760,541.78	697,813.80	21,561.32	41,166.66	91.8	2.8	5.4
Webster	533,025.69	445,198.18	32,827.51	55,000.00	83.5	6.2	10.3
Danvers	769,116.26	679,376.82	37,053.21	52,685.23	88.3	4.8	6.9
Clinton	552,851.30	535,148.80	11,202.50	6,500.00	96.8	2.0	1.2
Winchester	882,019.06	717,055.74	64,147.29	100,816.03	81.3	7.3	11.4
Adams	655,582.67	562,844.63	38,738.04	54,000.00	85.9	5.9	8.2
Amesbury	500,635.03	426,419.54	26,965.49	56,250.00	83.7	5.3	11.0
Wellsley	1,213,277.89	982,188.47	95,975.53	135,113.89	81.0	7.9	11.1
Easthampton	543,385.66	475,434.54	21,773.59	46,177.53	87.5	4.0	8.5
Fairhaven	464,269.41	413,967.74	22,166.67	28,135.00	89.2	4.8	6.0
Needham	850,692.34	660,324.63	76,928.83	113,348.88	77.9	9.1	13.3
Attol	534,658.24	473,011.12	19,647.12	42,000.00	88.5	3.7	7.8
Swampscott	717,650.05	575,374.46	61,042.22	79,233.37	80.2	8.5	11.3
North Attleborough	575,931.42	493,471.10	19,440.32	63,000.00	85.7	3.4	10.9
Stoughton	604,314.75	496,283.51	38,687.92	69,344.00	82.1	6.4	11.5
Andover	499,885.33	444,770.26	16,115.07	39,000.00	89.0	3.2	7.8
Reading	902,618.28	784,976.28	34,148.17	83,623.83	86.9	3.9	9.3
Northridge	337,196.92	307,921.24	13,275.68	16,000.00	91.3	3.8	4.8
Palmer	375,151.15	333,754.63	17,400.12	24,000.00	89.0	4.6	6.4
Lexington	808,093.85	626,005.63	60,678.53	121,919.69	77.4	7.5	15.1
Bridgewater	308,429.07	252,886.87	23,042.80	31,000.00	81.8	8.1	10.1
Ludlow	438,591.15	420,396.36	18,994.79	19,000.00	91.7	4.1	4.2
Dartmouth	438,247.86	376,715.49	31,407.37	50,125.00	82.2	6.9	10.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
— Concluded.

	Towns. (In order of Population, 1930)	TOTALS		PERCENTAGES				
		Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements	
Marblehead	.	\$807,415.56	\$702,364.96	\$35,050.60	\$70,000.00	87.0	4.3	8.7
Middleborough	.	524,855.46	490,007.19	11,848.27	23,000.00	93.4	2.2	4.4
Hudson	.	485,437.78	407,338.46	23,749.32	54,350.00	83.9	4.9	11.2
Stoughton	.	393,655.93	322,029.53	23,634.51	47,991.89	81.8	6.0	12.2
Montague	.	389,657.95	351,107.19	14,550.76	24,000.00	90.1	3.7	6.2
Whitman	.	344,389.54	302,008.14	19,381.40	23,000.00	87.7	5.6	6.7
Rockland	.	334,890.83	294,718.26	23,172.57	17,000.00	88.0	6.9	5.1
Concord	.	601,276.22	515,635.83	33,139.39	52,501.00	85.8	5.5	8.7
Ware	.	305,774.35	282,643.33	12,081.02	11,050.00	92.4	4.0	3.6
Walpole	.	544,226.61	418,143.07	39,097.18	86,986.36	76.8	7.2	16.0
Barnstable	.	489,001.61	428,389.72	24,611.89	36,000.00	87.6	5.0	7.4
Maynard	.	313,944.40	279,292.15	15,652.25	19,000.00	89.0	5.0	6.0
Agawam	.	370,525.06	303,162.98	25,862.08	41,500.00	81.8	7.0	11.2
Grafton	.	256,444.20	239,254.61	8,689.59	8,500.00	93.3	3.4	3.3
Franklin	.	397,435.69	316,663.26	21,847.43	58,925.00	79.7	5.5	14.8
Chelmsford	.	264,875.80	241,632.93	9,326.87	13,916.00	91.2	3.5	5.3
North Andover	.	361,898.02	293,685.65	13,142.37	25,000.00	89.5	3.6	6.9
Millbury	.	296,238.69	257,731.82	13,016.87	25,500.00	87.0	4.4	8.6
Dracut	.	227,832.89	209,254.50	9,578.39	9,000.00	91.8	4.2	4.0
Shrewsbury	.	463,070.72	388,950.54	24,020.18	50,100.00	84.0	5.2	10.8
South Hadley	.	374,628.25	317,963.52	21,164.73	35,500.00	84.9	5.6	9.5
Hingham	.	546,143.21	491,154.50	11,326.05	43,662.66	89.9	2.1	8.0
Randolph	.	277,658.90	243,469.48	14,689.42	19,500.00	87.7	5.3	7.0
Westborough	.	230,434.61	192,397.60	10,037.01	28,000.00	83.5	4.4	12.1
Mansfield	.	426,659.57	389,370.16	17,789.41	19,500.00	90.1	2.6	4.6
Uxbridge	.	259,089.78	233,437.14	6,652.64	19,000.00	88.7	3.9	7.4
Spencer	.	346,124.36	318,289.52	9,148.51	17,300.00	90.2	4.2	7.3
Winchendon	.	234,256.65	207,808.14	16,334.84	11,500.00	92.0	4.7	3.3
Auburn	.	269,808.73	238,179.57	10,979.16	20,650.00	88.3	4.1	7.6
Great Barrington	.	308,814.86	260,937.95	8,877.81	39,000.00	84.5	2.9	12.6
Amherst	.	294,298.23	255,203.84	7,754.39	31,340.00	86.7	5.2	10.7
Billerica	.	367,724.76	307,252.62	18,972.14	41,500.00	83.5	3.9	11.3
Abington	.	268,029.88	247,612.91	10,416.97	10,000.00	92.4	3.9	3.7
Canton	.	348,600.20	308,899.35	14,079.49	25,691.36	88.6	4.0	7.4
Wareham	.	332,663.85	323,024.94	5,138.91	4,500.00	97.1	1.5	1.4
Ipswich	.	380,090.38	315,503.69	18,036.69	46,550.00	83.0	4.7	12.3
Tewksbury	.	132,089.16	122,492.14	4,197.02	3,400.00	92.7	3.2	4.1
Somerset	.	314,872.02	248,805.83	28,066.19	38,000.00	79.0	8.9	12.1
Orange	.	258,620.47	233,602.55	12,217.92	12,800.00	90.3	4.7	5.0
Foxborough	.	249,658.15	202,759.53	17,398.62	29,500.00	81.2	7.0	11.8
Easton	.	225,981.40	208,826.32	9,655.08	7,500.00	92.4	4.3	3.3
83 Towns	.	\$54,564,311.82	\$45,968,489.10	\$3,211,273.92	\$5,384,548.80	84.2	5.9	9.9

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1928 and 1932.

CITIES. (In order of Population, 1930)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE		
	1928	1932	Percent- age of Increase	1928	1932	Percent- age of Increase	1928	1932	Percent- age of Increase
	1928	1932	Percent- age of Increase	1928	1932	Percent- age of Increase	1928	1932	Percent- age of Increase
BOSTON	\$1,950,186,600	\$1,915,845,657	1.8	\$73,079,681	\$76,219,483	4.3	\$66,854,963	\$82,309,404	24.1
WORCESTER	347,283,900	327,427,434	2.1	13,263,729	13,083,025	1.4	11,802,452	14,353,161	21.0
SPRINGFIELD	311,739,900	319,121,560	1.1	11,093,448	11,246,725	1.4	10,011,888	12,177,397	21.6
FALL RIVER	315,600,150	315,853,041	1.8	7,588,919	5,927,911	21.9	6,283,631	1,010,764	13.9
CAMBRIDGE	188,639,700	196,118,575	4.0	6,004,784	8,480,905	41.1	7,737,968	8,931,533	15.4
NEW BEDFORD	201,627,575	165,687,193	13.7	6,908,827	6,103,946	11.7	7,538,357	6,550,390	13.1
SOMERVILLE	120,271,150	127,463,336	5.9	4,403,072	5,215,335	18.3	3,952,716	5,753,296	45.6
LYNN	137,272,355	144,400,392	5.2	5,013,771	5,833,348	16.3	4,965,225	1,394,290	28.1
LOWELL	136,741,810	120,430,429	11.9	5,330,166	4,983,859	6.5	5,403,394	5,579,110	3.3
LAWRENCE	129,160,125	111,808,802	13.4	4,546,145	4,492,747	1.2	4,138,349	4,156,417	1.1
QUINCY	149,435,300	133,657,925	11.8	4,593,071	4,947,556	7.7	4,530,429	5,225,577	15.1
NEWTON	78,087,800	82,415,753	5.5	4,757,371	5,000,708	5.3	4,413,304	5,174,972	17.3
BROCKTON	75,539,950	85,423,492	13.1	3,500,306	3,680,708	5.1	3,331,083	3,826,653	14.9
MEDFORD	70,132,850	74,715,270	6.5	2,735,474	3,313,556	21.1	2,754,908	3,859,020	30.3
MALDEN	112,610,530	99,392,502	11.7	2,690,038	3,033,773	15.4	2,653,769	3,341,356	25.9
HOLYOKE	58,533,470	62,414,359	6.6	4,764,001	4,633,550	2.6	4,504,540	4,888,295	8.5
PITTSFIELD	67,275,850	60,924,963	9.4	2,343,265	2,430,337	3.8	2,201,697	2,835,311	28.8
HAVERTHILL	70,275,075	77,564,513	10.4	2,519,322	3,602,536	3.2	2,419,929	2,724,593	12.6
EVERETT	56,946,250	54,115,241	5.1	2,691,376	2,692,377	0.1	2,542,801	3,404,027	33.9
CHELSEA	51,336,120	47,032,694	8.4	2,493,447	2,468,082	1.0	2,292,182	2,768,803	21.6
CHICPEE	57,531,100	60,628,708	5.4	2,325,490	2,360,452	1.5	2,059,230	2,369,112	16.5
SALEM	60,125,775	56,793,959	5.5	2,426,027	2,295,336	6.1	2,300,063	2,322,562	1.0
FITCHBURG	47,397,050	61,218,234	28.8	2,248,566	2,243,214	0.2	2,081,136	2,403,435	15.4
WALTHAM	41,404,770	39,192,908	5.5	2,367,939	2,375,454	0.3	2,241,121	2,256,006	0.7
REVERE	40,987,650	42,442,144	3.5	1,243,441	1,295,359	5.5	1,148,147	1,712,891	50.2
BEVERLY	47,594,275	48,570,765	2.1	1,617,905	1,712,214	5.8	1,519,147	2,171,172	43.5
NORTHAMPTON	28,863,500	28,782,739	0.3	1,076,248	1,092,948	1.6	965,948	1,141,277	19.4
GLOUCESTER	38,386,239	42,383,518	10.4	1,401,499	1,500,143	7.0	1,406,873	1,611,415	14.5
MELROSE	34,606,100	34,046,894	1.5	1,272,313	1,475,209	15.9	1,220,797	1,078,732	12.6
LYNN	22,693,870	26,583,117	17.1	924,599	1,001,038	8.6	926,576	1,078,959	16.4
ATLANTIC	25,641,077	24,963,975	2.7	871,041	1,233,371	41.1	1,013,089	1,326,205	30.9
NORTH ADAMS	23,620,010	24,963,975	5.7	1,459,246	1,499,392	2.8	1,378,917	1,826,961	32.7
PEABODY	21,547,189	21,693,280	0.7	1,423,347	1,393,712	2.1	1,402,665	1,376,846	1.9
WESTFIELD	20,160,770	22,733,739	12.8	1,024,709	1,393,712	36.1	1,207,675	1,445,296	19.7
WOBURN	23,991,741	23,929,432	0.3	906,814	855,337	5.7	935,875	1,150,379	23.0
GARDNER	17,281,758	17,197,726	0.5	755,830	1,251,277	64.8	799,030	865,110	8.3
MARLBOROUGH	13,807,492	13,976,190	1.2	560,943	669,316	19.3	552,416	745,632	35.0
NEWBURYPORT	\$5,215,274,961	\$5,094,337,495	2.3	\$199,215,252	\$206,309,136	3.6	\$188,337,404	\$221,719,247	17.7
39 Cities					\$7,093,884			\$33,381,843	

2 Decrease less than one-tenth of one per cent.

1 Decrease.

Aggregate Municipal Indebtedness — Comparisons for 1910, 1930, 1931 and 1932.
All Municipalities.

CLASSIFICATION.	1910	1930	1931	1932
General debt	\$172,449,046	\$252,066,060	\$255,488,325	\$243,062,855
Public service enterprise debt	66,118,553	99,513,493	108,929,703	112,967,093
Total gross funded or fixed debt	\$238,567,599	\$351,579,553	\$364,418,028	\$356,029,948
Sinking funds deducted	70,021,484	49,869,446	47,767,405	44,137,558
Net funded or fixed debt	\$168,546,115	\$301,710,107	\$316,650,623	\$311,892,390
To which may be added:—				
Temporary debt	9,139,691	41,223,202	45,075,007	68,372,129
TOTALS	\$177,685,806	\$342,933,309	\$361,725,630	\$380,264,519

Cities.

General debt	\$156,308,327	\$210,003,816	\$212,895,806	\$204,076,099
Public service enterprise debt	50,965,550	88,171,100	96,153,650	101,028,100
Total gross funded or fixed debt	\$207,273,877	\$298,174,916	\$309,049,456	\$305,104,199
Sinking funds deducted	66,843,242	49,241,699	47,174,516	43,612,809
Net funded or fixed debt	\$140,430,635	\$248,933,217	\$261,874,940	\$261,491,390
To which may be added:—				
Temporary debt	6,491,302	30,609,149	32,388,372	52,495,414
TOTALS	\$146,921,937	\$279,542,366	\$294,263,312	\$313,986,804

Towns Over 5,000 Population.

General debt	\$12,872,337	\$34,743,905	\$34,857,346	\$32,147,434
Public service enterprise debt	12,071,146	7,530,890	7,700,045	7,146,708
Total gross funded or fixed debt	\$24,943,483	\$42,274,795	\$42,557,391	\$39,294,142
Sinking funds deducted	2,646,536	531,458	512,598	450,462
Net funded or fixed debt	\$22,296,947	\$41,743,337	\$42,044,793	\$38,843,680
To which may be added:—				
Temporary debt	1,873,512	7,943,454	9,414,909	12,289,335
TOTALS	\$24,170,459	\$49,686,791	\$51,459,702	\$51,133,015

Towns Under 5,000 Population.

General debt	\$3,268,382	\$7,318,339	\$7,735,173	\$6,839,322
Public service enterprise debt	3,081,857	3,811,503	5,076,008	4,792,285
Total gross funded or fixed debt	\$6,350,239	\$11,129,842	\$12,811,181	\$11,631,607
Sinking funds deducted	531,706	96,289	80,291	74,287
Net funded or fixed debt	\$5,818,533	\$11,033,553	\$12,730,890	\$11,557,320
To which may be added:—				
Temporary debt	774,877	2,670,599	3,271,726	3,587,380
TOTALS	\$6,593,410	\$13,704,152	\$16,002,616	\$15,144,700

*Aggregate Municipal Indebtedness — General and Enterprise Debt.
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	53,550,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,353,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,000	35,267,595	216,798,405	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,683	222,786,640	2.99	108,929,703	15,067,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,907,093	14,859,793	98,107,300	1.36

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,973	39,659,127	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,092	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,947	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,960	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,129	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70

Towns Over 5,000 Population.

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,452,214	6,173,728	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,737,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.
Towns Under 5,000 Population.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910 . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916 . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 . . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918 . . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 . . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 . . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 . . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 . . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 . . .	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924 . . .	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925 . . .	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926 . . .	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927 . . .	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928 . . .	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929 . . .	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930 . . .	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931 . . .	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932 . . .	6,839,322	—	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 . . .	4,077,235,263	169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071	423,239,937	194,483,095	1,818,128	8.5	10.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	8,859,848	4.4	4.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 . . .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 . . .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 . . .	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929 . . .	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930 . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931 . . .	7,442,709,478	121,084,408	316,650,623	14,940,516	1.6	5.0	4.25
1932 . . .	7,209,928,247	232,781,231	311,892,390	4,758,233	3.1	1.5	4.33

¹ Decrease.

Net Debt, January 1, 1934, and Ratio of Net Debt to Valuation: Cities.

Cities.	Population	Valuation, 1933 including Motor Vehicles	NET DEBT, JANUARY 1, 1934			RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit						Total
ATTLEBORO	21,769	\$26,211,428	\$218,000.00	\$320,339.48	\$538,339.48	\$818,268.01	2.05	1.07	3.12
BEVERLY	25,086	45,842,899	508,000.00	470,000.00	978,000.00	1,028,000.00	2.13	0.11	2.24
BOSTON	781,188	1,801,028,200	44,335,677.16	29,739,193.71	74,074,870.87	137,400,683.97	4.11	3.52	7.63
BROCKTON	63,797	80,016,575	928,500.00	412,500.00	1,341,000.00	2,306,423.94	1.67	1.21	2.88
CAMBRIDGE	113,643	190,808,980	3,986,250.00	4,689,502.47	8,675,752.47	9,548,252.47	4.54	0.46	5.00
CHELSEA	45,816	50,700,149	376,800.00	1,608,785.13	2,045,585.13	2,113,585.13	4.04	0.13	4.17
CHECOPEE	43,930	43,775,073	569,400.00	651,865.60	1,221,265.60	1,711,015.60	2.79	1.12	3.91
EVERETT	75,649	654,964	977,891.68	1,266,000.00	2,243,891.68	2,339,891.68	2.96	0.13	3.09
FALL RIVER	115,274	111,629,260	1,873,000.00	6,624,880.51	8,497,880.51	8,717,880.51	7.61	0.20	7.81
FITCHBURG	40,692	52,391,979	650,000.00	645,000.00	1,295,000.00	1,793,600.00	2.47	0.95	3.42
GARDNER	19,399	22,245,785	716,500.00	305,500.00	1,022,000.00	1,022,000.00	2.17	0.10	2.27
GLOUCESTER	24,204	41,692,580	716,500.00	455,375.00	1,171,875.00	2,074,875.00	2.81	0.37	3.18
HAYENHILL	48,710	57,259,106	464,000.00	746,076.14	1,210,076.14	1,419,076.14	2.41	1.59	4.03
HOLYOKE	56,537	88,292,765	1,812,000.00	338,683.65	2,150,683.65	3,554,683.65	2.44	1.59	4.03
LEOMINSTER	85,068	101,867,850	2,198,000.00	1,752,000.00	3,950,000.00	4,086,254.78	3.88	0.13	4.01
LOWELL	21,810	23,450,812	440,000.00	310,000.00	750,000.00	1,293,000.00	3.20	0.31	3.51
LYNN	100,234	114,894,421	2,300,710.00	2,552,000.36	4,852,710.36	5,172,210.36	4.22	0.39	4.61
MALDEN	58,036	73,534,628	1,668,500.00	938,823.31	2,607,323.31	2,616,323.31	4.70	0.01	4.71
MARLBOROUGH	15,587	10,693,921	182,900.00	416,100.00	599,000.00	623,000.00	3.55	0.14	3.69
MEDFORD	59,714	84,475,559	1,434,000.00	1,860,250.00	3,294,250.00	3,705,850.00	3.90	0.49	4.39
MELROSE	23,170	38,149,109	404,000.00	946,000.00	1,350,000.00	1,383,000.00	3.54	0.09	3.63
NEW BEDFORD	112,597	119,108,323	1,689,734.93	4,957,827.09	6,647,562.02	7,769,562.02	5.58	0.94	6.52
NEWBURYPORT	65,276	135,641,914	144,500.00	172,274.91	316,774.91	410,774.91	2.34	0.69	3.03
NEWTON	65,276	168,961,914	3,562,000.00	2,076,869.41	5,638,869.41	6,093,869.41	3.34	0.27	3.61
NORTH ADAMS	21,621	24,048,985	257,300.00	165,500.00	422,800.00	144,950.00	1.76	0.60	2.36
NORTHAMPTON	24,381	27,720,095	205,500.00	—	205,500.00	205,500.00	0.74	—	0.74
PATRIOT	49,677	24,492,232	439,500.00	349,000.00	788,500.00	1,001,500.00	3.22	0.87	4.09
PITTSFIELD	61,750,990	969,000.00	1,179,000.00	2,148,000.00	3,327,000.00	3,327,000.00	3.48	0.57	4.05
QUINCY	71,983	132,663,775	2,487,500.00	1,799,563.88	4,287,063.88	4,737,063.88	3.23	0.34	3.57
REVERE	35,680	41,501,505	606,211.60	1,607,881.58	2,214,093.18	2,443,093.18	5.33	0.55	5.88
SALEM	43,353	59,607,169	843,500.00	524,000.00	1,367,500.00	1,680,500.00	2.29	0.53	2.82
SOMERVILLE	103,908	123,090,937	2,746,000.00	1,371,611.85	4,117,611.85	4,117,611.85	3.35	—	3.35
SPRINGFIELD	149,900	296,937,665	5,524,500.00	5,106,000.00	10,630,500.00	18,058,500.00	3.58	2.50	6.08
TAUNTON	37,355	38,156,791	803,000.00	616,906.81	1,419,906.81	2,199,409.46	3.72	2.01	5.76
WALTHAM	39,247	59,944,719	1,146,000.00	1,605,500.00	2,751,500.00	3,173,500.00	4.59	0.70	5.29
WESTFIELD	19,775	20,620,174	294,900.00	544,500.00	839,400.00	1,311,400.00	4.07	2.29	6.36
WOBURN	19,434	22,084,506	311,000.00	773,000.00	1,084,000.00	1,390,500.00	4.91	1.39	6.30
WORCESTER	195,311	330,759,950	4,939,000.00	2,848,000.00	7,787,000.00	11,075,843.28	2.35	1.00	3.35
39 Cities	2,940,335	\$4,847,976,467	\$95,989,590.01	\$86,686,704.66	\$182,676,294.67	\$87,512,066.28	3.77	1.80	5.57

Net Debt, January 1, 1934, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

	TOWNS. (Over 5,000 Population)	Population	Valuation, 1933, including Motor Vehicles	NET DEBT, JANUARY 1, 1934			RATIO OF NET DEBT TO VALUATION				
				GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit	Total					
Abington	.	5,872	\$5,924,062	\$6,000.00	—	\$6,000.00	\$54,000.00	0.10	0.81	0.91	
Adams	.	12,697	11,224,740	288,000.00	—	288,000.00	621,000.00	5.53	—	5.53	
Agawam	.	7,095	9,772,940	103,000.00	177,128.19	280,128.19	333,628.19	2.86	0.55	3.41	
Ansonbury	.	11,899	9,964,730	38,750.00	85,025.47	123,775.47	231,275.47	1.24	1.08	2.32	
Amherst	.	5,888	9,761,214	102,000.00	12,000.00	114,000.00	114,000.00	1.17	—	1.17	
Andover	.	9,669	16,721,828	29,000.00	217,000.00	246,000.00	7,000.00	1.47	0.04	1.51	
Arlington	.	36,094	62,910,474	1,301,857.62	16,229.24	1,318,086.86	1,537,086.86	2.09	0.35	2.44	
Attol	.	10,677	11,515,058	99,500.00	70,500.00	170,000.00	219,000.00	1.48	0.56	2.04	
Auburn	.	6,147	6,193,050	3,000.00	121,000.00	124,000.00	235,000.00	2.00	—	2.00	
Barstable	.	7,271	24,247,895	96,000.00	—	96,000.00	96,000.00	0.40	—	0.40	
Barnstable	.	21,748	51,011,054	701,632.84	359,000.00	1,060,632.84	1,214,632.84	2.08	0.30	2.38	
Billerica	.	5,880	9,383,136	174,000.00	—	174,000.00	70,600.00	1.86	0.75	2.61	
Braintree	.	15,712	26,393,919	419,000.00	662,000.00	1,111,000.00	244,600.00	4.21	0.14	4.35	
Bridgewater	.	9,055	5,558,649	10,000.00	35,000.00	45,000.00	442,000.00	0.81	7.14	7.95	
Brookline	.	47,490	170,487,048	1,690,975.00	326,000.00	2,016,975.00	2,314,975.00	1.18	0.18	1.36	
Canton	.	5,816	8,756,031	71,000.00	—	71,000.00	90,000.00	0.81	0.22	1.03	
Chelmsford	.	7,022	7,027,509	237,500.00	64,162.00	271,662.00	87,912.00	1.25	—	1.25	
Clinton	.	12,817	11,646,824	200,000.00	174,000.00	374,000.00	177,500.00	1.51	0.01	1.52	
Concord	.	12,477	10,021,864	201,500.00	200,000.00	401,500.00	622,000.00	4.01	2.20	6.21	
Danvers	.	12,957	12,605,648	191,000.00	255,000.00	446,000.00	665,529.94	3.54	1.74	5.28	
Dartmouth	.	8,778	12,112,036	121,375.00	144,000.00	265,375.00	472,875.00	2.19	1.71	3.90	
Dedham	.	15,136	26,121,981	461,775.00	24,000.00	485,775.00	485,775.00	1.86	—	1.86	
Dracut	.	6,912	4,167,049	64,000.00	4,000.00	68,000.00	68,000.00	1.63	—	1.63	
Easthampton	.	11,323	11,229,451	28,000.00	—	28,000.00	28,000.00	0.25	—	0.25	
Easton	.	5,298	5,371,366	120,000.00	—	120,000.00	120,000.00	0.25	—	0.25	
Fairhaven	.	10,951	11,818,751	201,739.80	141,159.38	342,899.18	342,819.18	2.90	—	2.90	
Foxborough	.	5,347	3,940,503	9,000.00	80,000.00	89,000.00	105,000.00	1.90	1.77	3.27	
Franklin	.	22,210	34,989,626	566,000.00	656,000.00	1,222,000.00	339,000.00	3.49	0.97	4.46	
Grafton	.	7,028	9,037,671	94,490.64	129,718.40	224,209.04	61,000.00	2.48	0.68	3.16	
Great Barrington	.	5,934	4,506,132	23,000.00	12,000.00	35,000.00	35,000.00	0.78	—	0.78	
Greenfield	.	15,500	25,409,082	40,000.00	10,000.00	50,000.00	50,000.00	0.55	—	0.55	
Hingham	.	6,657	15,844,236	232,500.00	125,000.00	357,500.00	418,500.00	1.41	0.24	1.65	
Hudson	.	8,469	7,127,406	60,000.00	95,000.00	155,000.00	155,000.00	0.98	—	0.98	
Ipwich	.	5,999	7,437,873	134,000.00	89,500.00	223,500.00	351,600.00	3.13	1.80	4.93	
Lexington	.	9,467	22,217,528	74,285.77	18,114.23	92,400.00	183,750.00	1.24	1.22	2.46	
Ludlow	.	8,876	8,606,257	332,500.00	198,000.00	530,500.00	756,500.00	2.39	1.01	3.40	
Mansfield	.	6,364	7,688,409	238,000.00	—	238,000.00	238,000.00	2.77	—	2.77	
Marblehead	.	8,668	21,037,328	96,000.00	4,500.00	100,500.00	143,000.00	1.31	0.55	1.86	
Maynard	.	7,156	6,489,427	314,000.00	332,000.00	646,000.00	834,000.00	3.07	0.89	3.96	
Methuen	.	21,069	19,156,460	214,200.00	214,200.00	428,400.00	271,200.00	4.18	—	4.18	
Middleborough	.	8,608	8,467,286	213,550.00	413,350.00	626,900.00	149,980.00	3.27	0.78	4.05	
Milford	.	14,741	15,233,322	90,000.00	—	90,000.00	776,880.00	1.06	0.37	1.43	
				63,337.41	149,141.80	212,499.21	121,499.21	1.39	—	1.39	

	6,957	5,950,440	27,000.00	—	27,000.00	437,000.00	27,000.00	0.45	—	0.45
Millbury	16,434	38,967,686	622,000.00	—	622,000.00	1,059,000.00	1,059,000.00	1.60	1.12	2.72
Milton	8,081	10,790,977	148,000.00	—	148,000.00	3,000.00	151,000.00	1.37	0.03	1.40
Montague	13,589	20,033,170	177,200.00	167,667.71	34,867.71	121,507.95	466,375.66	1.72	0.61	2.33
Natick	10,845	24,429,695	84,000.00	7,000.00	973,500.00	39,000.00	1,012,500.00	3.98	0.16	4.14
Nearham	6,961	8,410,000	84,000.00	48,000.00	131,000.00	16,000.00	169,000.00	1.08	0.19	1.27
North Andover	10,197	10,463,059	82,000.00	119,000.00	130,000.00	39,000.00	169,000.00	1.24	0.37	1.61
North Attleborough	9,713	9,092,141	54,000.00	360,640.00	173,000.00	27,000.00	173,000.00	1.90	—	1.90
Northbridge	15,049	25,733,501	636,092.00	81,000.00	996,732.00	97,000.00	1,023,732.00	3.87	0.11	3.98
Norwood	5,365	5,273,763	63,800.00	87,000.00	144,800.00	15,500.00	160,300.00	2.75	0.29	3.04
Orange	9,577	10,268,500	177,500.00	—	141,000.00	80,000.00	257,500.00	1.37	0.34	1.71
Palmer	13,042	23,580,866	111,168.80	21,831.20	133,000.00	11,500.00	144,500.00	2.07	0.18	2.25
Plymouth	6,553	6,411,186	111,000.00	156,000.00	267,000.00	155,500.00	422,500.00	1.35	0.91	2.26
Randolph	9,767	17,164,621	90,000.00	107,000.00	197,000.00	—	197,000.00	2.35	—	2.35
Reading	7,524	8,377,780	171,000.00	165,771.27	336,771.27	27,500.00	364,271.27	2.11	0.17	2.28
Rockland	14,700	16,007,342	171,000.00	119,000.00	179,300.00	81,000.00	260,300.00	2.08	0.94	3.02
Saugus	6,910	8,606,805	60,300.00	42,000.00	115,250.00	451,000.00	566,250.00	0.88	3.45	4.33
Shrewsbury	5,398	13,090,338	73,250.00	21,250.00	88,750.00	—	88,750.00	0.71	—	0.71
Somerset	14,264	12,581,945	67,500.00	68,000.00	283,000.00	4,000.00	287,000.00	3.01	0.04	3.05
Southbridge	6,773	9,412,837	215,000.00	58,000.00	88,000.00	25,500.00	113,500.00	1.90	0.55	2.45
South Hadley	6,272	4,637,452	30,000.00	58,000.00	88,000.00	34,000.00	336,000.00	2.01	0.22	2.23
Spencer	10,060	15,042,070	201,000.00	101,000.00	302,000.00	32,000.00	279,500.00	2.75	0.36	3.11
Stonham	8,204	8,995,503	112,500.00	135,000.00	247,500.00	47,000.00	612,250.00	2.30	0.19	2.49
Stoughton	10,346	24,572,647	440,100.00	125,150.00	565,250.00	—	13,425.54	0.28	—	0.28
Swampscott	5,585	4,763,122	9,600.00	3,825.54	13,425.54	—	13,425.54	0.45	0.15	0.60
Tewksbury	6,285	7,517,302	34,000.00	—	34,000.00	11,500.00	45,500.00	0.45	0.15	0.60
Uxbridge	6,285	22,330,145	368,000.00	310,000.00	676,000.00	271,000.00	947,000.00	3.03	1.21	4.24
Wakefield	16,318	14,919,727	132,000.00	231,500.00	363,500.00	139,000.00	502,500.00	2.44	0.93	3.37
Walpole	7,273	36,850.00	36,850.00	36,000.00	72,850.00	7,000.00	79,850.00	1.06	0.10	1.16
Ware	7,385	6,863,641	32,000.00	—	32,000.00	—	32,000.00	0.24	—	0.24
Wareham	5,686	13,163,382	32,000.00	485,000.00	1,483,000.00	16,000.00	1,499,000.00	2.69	0.03	2.72
Watertown	34,913	55,060,736	998,000.00	433,000.00	1,430,000.00	—	430,000.00	3.84	—	3.84
Webster	12,932	11,190,646	95,000.00	335,000.00	430,000.00	—	430,000.00	3.11	—	3.11
Wellesley	11,439	39,749,465	743,000.00	100,000.00	903,000.00	333,000.00	1,236,000.00	0.27	0.84	0.49
Westborough	6,409	4,834,957	22,500.00	—	23,500.00	—	23,500.00	0.49	—	0.49
West Springfield	16,684	26,187,857	482,500.00	672,500.00	1,155,000.00	78,000.00	1,234,000.00	4.41	0.30	4.71
Weymouth	20,882	47,793,806	782,000.00	1,786,000.00	2,568,000.00	92,500.00	878,500.00	1.65	0.19	1.84
Whitman	7,638	8,366,347	104,000.00	64,000.00	168,000.00	1,000.00	169,000.00	2.01	0.01	2.02
Winchendon	6,202	5,539,120	11,000.00	176,000.00	187,000.00	—	187,000.00	3.38	—	3.38
Winchester	12,719	33,780,179	803,000.00	236,000.00	1,039,000.00	24,000.00	1,063,000.00	3.08	0.07	3.15
Wintrop	16,852	25,999,622	250,000.00	60,433.23	310,433.23	72,000.00	382,433.23	1.19	0.28	1.47
83 Towns	914,547	\$1,446,312,270	\$18,365,919.88	\$11,247,317.66	\$29,613,237.54	\$6,238,567.89	\$35,851,805.43	2.05	0.43	2.48

Net Debt, January 1, 1934, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

	TOWNS. (Under 5,000 Population)	Population	Valuation, 1933 including Motor Vehicles	NET DEBT, JANUARY 1, 1934			RATIO OF NET DEBT TO VALUATION				
				GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit	Total					
Acton	.	2,482	\$3,977,629	\$12,000.00	\$23,500.00	\$35,500.00	—	\$35,500.00	0.89	0.89	
Aetna	.	4,092	3,668,933	14,998.00	35,328.66	50,326.66	—	50,326.66	1.37	1.37	
Alford	.	200	280,025	800.00	—	800.00	—	800.00	0.29	0.29	
Asby	.	982	1,026,930	10,500.00	—	10,500.00	—	10,500.00	1.02	1.02	
Ashtand	.	2,397	2,763,887	27,333.33	54,666.67	82,000.00	\$15,000.00	97,000.00	2.97	3.51	
Avon	.	2,414	1,937,158	22,680.20	—	22,680.20	—	22,680.20	1.17	1.17	
Ayer	.	3,060	3,772,076	43,500.00	—	43,500.00	12,500.00	56,000.00	0.33	2.49	
Bedford	.	2,603	3,119,834	—	38,000.00	38,000.00	28,200.00	66,200.00	2.16	5.28	
Belchertown	.	3,139	3,101,925	5,000.00	18,000.00	23,000.00	—	23,000.00	1.44	1.44	
Bellingham	.	3,189	2,485,591	10,000.00	10,000.00	20,000.00	—	20,000.00	1.39	1.39	
Berkley	.	1,120	891,278	7,000.00	2,500.00	9,500.00	—	9,500.00	1.07	1.07	
Blackstone	.	4,674	2,412,893	7,333.33	26,666.67	34,000.00	—	34,000.00	1.41	1.41	
Blackford	.	545	824,604	3,500.00	—	3,500.00	32,700.00	36,200.00	0.42	4.39	
Bourne	.	2,895	9,816,780	30,000.00	—	30,000.00	—	30,000.00	0.31	0.31	
Boxford	.	632	1,203,994	5,000.00	—	5,000.00	—	5,000.00	0.42	0.42	
Boylston	.	1,097	975,096	3,900.00	6,500.00	10,400.00	—	10,400.00	1.07	1.07	
Brewster	.	1,769	2,273,353	6,000.00	—	6,000.00	—	6,000.00	0.26	0.26	
Brookfield	.	1,352	1,337,433	12,000.00	2,000.00	14,000.00	24,000.00	38,000.00	1.05	2.84	
Buckland	.	1,497	2,083,560	4,000.00	—	4,000.00	—	4,000.00	0.15	0.15	
Burlington	.	1,722	2,538,947	14,500.00	25,000.00	39,500.00	—	39,500.00	1.56	1.56	
Carver	.	1,381	3,030,698	8,000.00	—	8,000.00	—	8,000.00	0.26	0.26	
Charlton	.	2,154	1,757,277	18,500.00	—	18,500.00	—	18,500.00	2.08	2.08	
Chatham	.	1,931	3,891,337	—	55,000.00	55,000.00	—	55,000.00	0.93	0.93	
Cheshire	.	1,697	1,238,585	16,000.00	9,000.00	25,000.00	—	25,000.00	2.02	2.02	
Chickering	.	1,464	1,334,205	9,700.00	—	9,700.00	53,500.00	63,200.00	1.40	5.41	
Clarksburg	.	1,296	734,905	—	7,500.00	7,500.00	—	7,500.00	1.02	1.02	
Cohasset	.	3,083	10,899,761	105,000.00	—	105,000.00	—	105,000.00	0.96	0.96	
Conway	.	900	935,426	2,000.00	—	2,000.00	—	2,000.00	0.21	0.21	
Cummington	.	531	516,209	1,300.00	—	1,300.00	—	1,300.00	0.25	0.25	
Dalton	.	4,220	5,919,461	93,500.00	—	93,500.00	—	93,500.00	1.58	1.58	
Deerfield	.	2,882	4,416,348	43,400.00	—	43,400.00	—	43,400.00	2.11	2.11	
Dennis	.	1,829	3,601,144	58,000.00	—	58,000.00	2,000.00	60,000.00	1.61	1.61	
Douglas	.	2,195	1,881,549	9,000.00	—	9,000.00	—	9,000.00	0.48	0.58	
Dover	.	1,195	3,859,589	60,000.00	—	60,000.00	—	60,000.00	1.55	1.55	
Dudley	.	4,265	3,311,875	19,000.00	—	19,000.00	22,000.00	41,000.00	0.57	1.24	
Dunstable	.	384	495,758	1,000.00	—	1,000.00	3,500.00	4,500.00	0.20	0.71	
Duxbury	.	1,696	7,332,394	68,000.00	—	68,000.00	—	68,000.00	0.93	0.93	
East Bridgewater	.	3,591	4,806,649	15,000.00	—	15,000.00	36,500.00	51,500.00	0.31	1.07	
East Brookfield	.	926	1,179,846	600.00	—	600.00	—	600.00	0.05	0.22	
East Longmeadow	.	3,327	3,994,162	26,500.00	—	26,500.00	17,500.00	44,000.00	0.66	1.10	
Edgartown	.	1,276	4,001,394	27,625.00	—	27,625.00	—	27,625.00	1.09	1.09	
Essex	.	1,465	1,746,264	18,000.00	4,500.00	22,500.00	—	22,500.00	1.29	1.29	
Falmouth	.	4,821	22,128,441	392,500.00	—	392,500.00	117,500.00	510,000.00	0.53	1.90	

Gay Head	161	156,334	—	3,850.00	3,850.00	—	3,850.00	2.46	—	2.46
Gill	983	886,312	3,600.00	3,500.00	7,100.00	—	7,100.00	0.80	—	0.80
Goshen	248	367,694	1,800.00	—	1,800.00	—	1,800.00	0.49	—	0.49
Granville	674	1,815,805	20,000.00	—	20,000.00	—	20,000.00	1.10	—	1.10
Groton	2,434	3,955,895	52,000.00	—	52,000.00	—	52,000.00	1.31	—	1.31
Groveland	2,336	1,692,811	—	1,000.00	1,000.00	—	22,500.00	0.06	1.33	1.39
Hadley	2,682	3,071,133	20,000.00	—	20,000.00	—	20,000.00	0.65	—	0.65
Halfax	728	1,478,049	6,000.00	—	6,000.00	—	6,000.00	0.41	—	0.41
Hamilton	2,044	6,080,114	100,000.00	—	110,000.00	—	110,000.00	1.81	—	1.81
Hampden	684	694,551	5,200.00	—	5,200.00	—	5,200.00	0.75	—	0.75
Hanover	2,808	3,800,122	35,000.00	—	70,000.00	—	314,000.00	1.84	8.26	10.10
Hanson	2,184	2,795,633	24,000.00	—	24,000.00	—	101,000.00	0.86	2.75	3.61
Hardwick	2,460	1,632,423	20,000.00	—	20,000.00	—	20,000.00	1.23	—	1.23
Hatfield	2,476	2,744,679	45,000.00	—	45,000.00	—	45,000.00	1.64	—	1.64
Heath	331	391,820	1,400.00	—	1,400.00	—	1,400.00	0.36	—	0.36
Hinsdale	1,144	1,030,539	2,000.00	1,997.90	3,997.90	—	3,997.90	0.39	—	0.39
Holbrook	3,353	3,288,097	28,166.67	43,333.33	71,500.00	—	71,500.00	2.17	—	2.17
Holden	3,871	3,367,172	41,000.00	44,000.00	85,000.00	—	40,850.00	2.55	1.39	3.92
Holliston	2,864	3,671,191	50,200.00	—	50,200.00	—	50,200.00	1.37	—	1.37
Hopedale	2,973	4,245,250	86,000.00	—	86,000.00	—	86,000.00	2.03	—	2.03
Hopkinton	2,563	2,924,115	42,000.00	—	42,000.00	—	46,000.00	1.87	1.57	3.44
Hull	2,047	18,561,489	159,000.00	—	159,000.00	—	159,000.00	0.86	—	0.86
Huntington	1,242	1,082,921	16,700.00	6,000.00	22,700.00	—	22,700.00	0.26	—	0.26
Kington	2,672	4,529,427	12,000.00	—	12,000.00	—	25,400.00	0.19	0.30	0.56
Lancaster	1,170	1,214,436	2,230.00	—	2,230.00	—	2,230.00	0.12	—	0.12
Lee	4,061	4,859,592	6,000.00	—	6,000.00	—	6,000.00	0.19	—	0.19
Lewiston	2,742	3,439,671	23,000.00	23,000.00	46,000.00	—	48,000.00	1.40	—	1.40
Lewux	2,61	6,385,192	10,000.00	20,000.00	30,000.00	—	30,000.00	0.47	—	0.47
Leyden	1,447	2,924,489	5,250.00	—	5,250.00	—	5,250.00	1.79	—	1.79
Littleton	4,437	2,879,446	18,000.00	1,800.00	19,800.00	—	37,800.00	0.69	0.62	1.31
Longmeadow	1,923	11,841,851	182,000.00	132,000.00	314,000.00	—	316,500.00	2.65	0.02	2.67
Lunenburg	1,594	2,332,466	700.00	—	700.00	—	700.00	0.03	—	0.03
Lynnfield	1,638	3,778,149	11,000.00	106,000.00	119,000.00	—	11,000.00	0.29	—	0.29
Manchester	2,636	12,408,747	43,000.00	—	43,000.00	—	5,500.00	1.20	0.05	1.25
Marion	1,625	5,402,426	7,000.00	63,000.00	70,000.00	—	18,000.00	0.13	0.33	0.46
Mashpee	361	7,783,172	41,000.00	63,000.00	104,000.00	—	538,000.00	1.34	6.91	8.25
Mattapoisett	1,501	908,464	1,000.00	2,084.10	3,084.10	—	3,084.10	0.34	—	0.34
Medfield	4,066	3,538,631	2,000.00	—	2,000.00	—	45,500.00	0.06	1.28	1.34
Medway	3,153	2,852,873	11,000.00	40,000.00	51,000.00	—	188,000.00	1.79	6.59	8.38
Merrimac	2,392	3,309,671	41,750.00	18,000.00	32,750.00	—	40,000.00	1.59	1.21	2.80
Middleton	1,712	1,941,407	—	18,000.00	18,000.00	—	24,000.00	0.93	0.31	1.24
Mills	1,738	2,053,852	6,000.00	—	6,000.00	—	6,000.00	0.29	—	0.29
Millville	2,111	3,082,872	3,500.00	95,500.00	99,000.00	—	108,540.00	3.21	0.31	3.52
Monson	4,918	1,223,849	16,000.00	4,000.00	20,000.00	—	20,000.00	1.63	—	1.63
Nahant	3,152	3,152,197	5,000.00	61,000.00	66,000.00	—	70,000.00	2.09	0.13	2.22
Nantucket	1,654	6,195,704	67,000.00	—	67,000.00	—	59,700.00	1.08	0.96	2.04
Newbury	3,678	12,321,486	181,000.00	100,000.00	281,000.00	—	325,000.00	2.28	0.36	2.64
New Marlborough	864	2,264,556	—	10,849.94	10,849.94	—	10,849.94	0.48	—	0.48
Norfolk	1,429	1,397,692	30,500.00	—	30,500.00	—	30,500.00	2.18	—	2.18
Norfolk	1,946	1,651,092	1,000.00	—	1,000.00	—	1,000.00	0.06	—	0.06
Northfield	1,888	2,123,449	26,600.00	—	26,600.00	—	38,600.00	1.25	0.57	1.82
North Reading	1,945	2,035,921	12,000.00	—	12,000.00	—	12,000.00	0.50	—	0.50
		2,576,745	30,500.00	—	30,500.00	—	30,500.00	1.18	—	1.18

Net Debt, January 1, 1934, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population—Concluded.

TOWNS. (Under 5,000 Population)	Population	Valuation, 1933, including Motor Vehicles	NET DEBT, JANUARY 1, 1934				RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit.	Outside Limit					
Norton	2,737	\$2,420,633	\$17,650.00	—	\$89,000.00	\$106,650.00	0.73	3.68	4.41
Norwell	1,519	2,158,993	5,500.00	—	—	19,000.00	0.88	—	0.88
Oak Bluffs	1,333	4,570,222	45,700.00	\$13,500.00	—	95,700.00	2.09	—	2.09
Otis	367	596,691	1,150.00	—	—	1,150.00	0.19	—	0.19
Oxford	3,943	3,114,010	15,250.00	48,750.00	—	64,000.00	2.06	—	2.06
Paxton	672	981,536	12,000.00	—	—	12,000.00	1.22	—	1.22
Pelham	455	725,680	300.00	—	—	300.00	0.04	—	0.04
Pembroke	1,492	2,914,675	—	—	200,000.00	200,000.00	—	6.86	6.86
Peperell	2,922	3,115,356	—	—	17,000.00	17,000.00	—	0.55	0.55
Phillipston	357	380,159	—	2,500.00	—	2,500.00	—	—	0.66
Plainfield	306	352,230	900.00	—	—	900.00	0.26	—	0.26
Plainville	1,583	1,594,631	8,000.00	—	8,800.00	16,800.00	0.30	0.55	1.05
Princeton	511	733,401	3,000.00	—	—	3,000.00	0.41	—	0.41
Provincetown	3,808	1,329,648	1,500.00	—	1,000.00	2,500.00	0.11	0.08	0.19
Raynham	3,808	4,290,346	72,000.00	2,000.00	—	96,000.00	1.73	0.51	2.24
Rehoboth	2,136	1,898,436	43,000.00	—	22,000.00	65,000.00	2.27	—	2.27
Rehoboth	2,610	2,470,486	26,000.00	—	—	26,000.00	1.05	—	1.05
Richmond	583	718,927	400.00	—	—	400.00	0.06	—	0.06
Rockport	3,630	5,943,839	118,000.00	17,000.00	45,000.00	180,000.00	2.27	0.76	3.03
Rowley	1,356	1,455,878	9,600.00	750.00	2,800.00	13,150.00	0.71	0.19	0.90
Russell	1,237	4,023,199	24,900.00	35,000.00	48,200.00	108,100.00	1.49	1.20	2.69
Rutland	2,442	1,377,222	5,500.00	—	13,000.00	18,500.00	0.40	0.91	1.34
Salisbury	2,194	3,065,563	14,000.00	—	—	14,000.00	0.46	—	0.46
Sandisfield	1,412	681,338	2,000.00	—	—	2,000.00	0.29	—	0.29
Sandwich	1,437	2,732,443	13,000.00	29,000.00	—	42,000.00	1.54	—	1.54
Sauquoit	3,418	13,326,466	48,550.00	21,000.00	735,000.00	804,550.00	0.52	5.52	6.04
Seaton	5,174	86,500.00	86,500.00	—	—	86,500.00	1.67	—	1.67
Seekonk	3,762	6,318,587	87,000.00	58,000.00	3,000.00	148,000.00	2.28	0.05	2.33
Sharon	3,351	2,730,098	12,000.00	—	—	12,000.00	0.43	—	0.43
Shelburne	1,344	2,090,098	15,500.00	4,000.00	—	19,500.00	0.93	—	0.93
Shirley	2,437	2,096,146	15,500.00	—	—	15,500.00	—	—	0.43
Southampton	931	376,462	—	—	58,000.00	58,000.00	—	5.91	5.91
Southborough	2,166	3,242,424	37,600.00	—	306,000.00	343,600.00	1.16	9.41	10.60
Southwick	1,461	2,093,902	34,000.00	16,000.00	86,400.00	136,400.00	2.49	4.31	6.80
Stockbridge	1,762	3,474,868	67,500.00	—	—	67,500.00	1.23	—	1.23
Stow	1,142	1,484,654	3,100.00	—	—	3,100.00	0.21	—	0.21
Sturbridge	1,772	1,252,466	1,500.00	—	60,000.00	61,500.00	0.12	4.79	4.91
Sudbury	1,182	2,487,014	39,000.00	74,000.00	—	113,000.00	2.98	—	2.98
Sunderland	1,159	1,080,370	6,000.00	20,000.00	—	26,000.00	2.41	—	2.41
Swansea	3,941	4,686,834	77,500.00	—	—	77,500.00	1.65	—	1.65
Templeton	4,159	3,002,210	41,000.00	18,000.00	—	59,000.00	1.97	—	1.97
Tisbury	1,541	5,862,196	99,410.00	—	33,000.00	132,410.00	1.70	0.56	2.26
Tolland	134	384,987	1,400.00	—	—	1,400.00	0.36	—	0.36
Topsfield	986	3,125,139	80,000.00	—	—	80,000.00	2.56	—	2.56

Townsend	1,752	2,482,078	8,000 00	—	—	8,000 00	—	—	8,000 00	0.32	—	0.32
Truro	513	1,618,755	1,000 00	—	—	1,000 00	—	—	1,000 00	0.06	—	0.06
Tynemouth	1,358	1,323,000	7,675 00	—	—	7,675 00	—	—	7,675 00	0.58	—	0.58
Warren	3,765	2,296,195	48,000 00	17,500 00	—	65,500 00	—	—	65,500 00	2.85	—	2.85
Warwick	3,867	408,865	6,000 00	—	—	6,000 00	—	—	6,000 00	1.47	—	1.47
Washington	222	216,793	2,000 00	—	—	2,000 00	—	—	2,000 00	0.92	—	0.92
Weymouth	2,687	5,917,408	6,000 00	—	—	6,000 00	—	47,000 00	53,000 00	0.10	0.79	0.89
Widford	823	2,073,689	3,000 00	—	—	3,000 00	—	—	3,000 00	0.14	—	0.14
Widmore	1,119	3,955,976	12,000 00	6,000 00	—	18,000 00	—	—	18,000 00	0.48	—	0.48
Widmore	2,114	2,332,975	2,000 00	—	—	2,000 00	—	—	2,000 00	0.06	—	0.06
Widmore	3,206	3,253,108	—	—	—	—	—	—	—	—	—	—
Widmore	3,255	1,119,814	4,500 00	—	—	4,500 00	—	—	4,500 00	0.32	—	0.32
Widmore	3,600	4,000,630	69,400 00	—	—	69,400 00	—	—	69,400 00	1.70	—	1.70
Widmore	1,325	1,748,924	1,200 00	—	—	1,200 00	—	—	1,200 00	0.07	—	0.07
Widmore	3,352	10,184,215	185,000 00	9,000 00	—	194,000 00	—	—	194,000 00	1.90	—	1.90
Widmore	4,408	6,018,329	31,220 00	—	—	31,220 00	—	—	31,220 00	0.52	—	0.52
Widmore	1,124	1,253,029	12,000 00	—	—	12,000 00	—	—	12,000 00	0.97	—	0.97
Widmore	1,136	1,147,318	1,200 00	2,000 00	—	3,200 00	—	—	3,200 00	0.28	—	0.28
Widmore	2,719	3,173,865	21,000 00	—	—	21,000 00	—	—	21,000 00	0.66	—	0.66
Widmore	1,891	1,354,105	2,000 00	—	—	2,000 00	—	—	2,000 00	0.15	—	0.15
Widmore	3,900	7,225,563	43,000 00	18,000 00	—	61,000 00	—	—	61,000 00	0.84	—	0.84
Widmore	4,013	4,379,964	17,500 00	15,000 00	—	32,500 00	—	—	32,500 00	0.37	—	0.37
Widmore	3,584	3,794,209	20,000 00	—	—	20,000 00	—	—	20,000 00	0.53	—	0.53
Widmore	1,794	4,929,523	72,000 00	79,000 00	—	151,000 00	—	—	151,000 00	3.06	—	3.06
Totals	1,394,732	\$617,530,688	\$4,302,091.33	\$2,000,797.47	\$6,302,888.80	\$4,402,550.00	\$16,705,438.80	1.02	0.71	1.73		

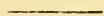
1 Includes population of 70 towns having no funded debt.

2 Includes valuation of 70 towns having no funded debt

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1934:

Ashburnham	Charlottesville	Holland	Montgomery	Prescott	Tyringham
Ashfield	Cheriton	Hubbardston	Mount Washington	Rochester	Upton
Barre	Chesterfield	Lakeville	New Ashford	Rowe	Wales
Becket	Chilmark	Launceston	New Braintree	Royalston	Wendell
Berlin	Colrain	Leverett	North Brookfield	Savoy	Westhampton
Barnardston	Dana	Lincoln	Oakham	Sheffield	West Newbury
Bolton	Dighton	Mendon	Orleans	Shutesbury	West Tisbury
Boxborough	Eastham	Middlefield	Peru	Sterling	Windsor
Brimfield	Enfield	Monroe	Petersham	Sutton	Worthington
Carlisle	Erving	Monterey			

PART I



CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO	Dec. 31, 1932	20, 21
BEVERLY	Dec. 31, 1932	18, 19
BOSTON	Dec. 31, 1932	4, 5
BROCKTON	Nov. 30, 1932	10, 11
CAMBRIDGE	Dec. 31, 1932	6, 7
CHELSEA	Dec. 31, 1932	14, 15
CHICOPEE	Nov. 30, 1932	14, 15
EVERETT	Dec. 31, 1932	14, 15
FALL RIVER	Dec. 31, 1932	6, 7
FITCHBURG	Nov. 30, 1932	16, 17
GARDNER	Dec. 31, 1932	22, 23
GLOUCESTER	Nov. 30, 1932	18, 19
HAVERHILL	Dec. 31, 1932	14, 15
HOLYOKE	Nov. 30, 1932	12, 13
LAWRENCE	Dec. 31, 1932	10, 11
LEOMINSTER	Dec. 31, 1932	20, 21
LOWELL	Dec. 31, 1932	8, 9
LYNN	Dec. 31, 1932	8, 9
MALDEN	Dec. 31, 1932	12, 13
MARLBOROUGH	Dec. 31, 1932	24, 25
MEDFORD	Dec. 31, 1932	12, 13
MELROSE	Dec. 31, 1932	20, 21
NEW BEDFORD	Nov. 30, 1932	8, 9
NEWBURYPORT	Dec. 17, 1932	24, 25
NEWTON	Dec. 31, 1932	10, 11
NORTH ADAMS	Nov. 30, 1932	20, 21
NORTHAMPTON	Nov. 30, 1932	18, 19
PEABODY	Dec. 31, 1932	22, 23
PITTSFIELD	Dec. 31, 1932	12, 13
QUINCY	Dec. 31, 1932	10, 11
REVERE	Dec. 31, 1932	18, 19
SALEM	Dec. 31, 1932	16, 17
SOMERVILLE	Dec. 31, 1932	8, 9
SPRINGFIELD	Nov. 30, 1932	6, 7
TAUNTON	Nov. 30, 1932	16, 17
WALTHAM	Jan. 31, 1933	16, 17
WESTFIELD	Dec. 31, 1932	22, 23
WOBURN	Dec. 31, 1932	22, 23
WORCESTER	Nov. 30, 1932	6, 7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 781,188
REVENUE.		\$77,603,628.88
General		63,491,880.97
<i>Taxes</i>		57,769,419.83
Property, poli, and income		55,341,367.88
Corporation, bank, etc.		2,428,051.95
<i>Licenses and permits</i>		268,103.60
<i>Fines and forfeits</i>		96,485.67
<i>Grants and gifts</i>		5,357,106.94
For expenses		5,354,720.94
For outlays		2,385.00
All other		1,766.03
Commercial		14,111,747.91
<i>Special assessments</i>		450,242.29
To meet expenses		450,242.29
To meet outlays		—
<i>Privileges</i>		690,874.22
<i>Departmental</i>		2,207,827.82
General government		87,077.52
Protection of persons and property		75,280.28
Health and sanitation		196,183.37
Highways		27,216.92
Charities		1,268,785.85
Soldiers' benefits		56,228.73
Schools		350,157.18
Libraries		26,759.21
Recreation		112,215.14
Unclassified		7,923.62
<i>Public service enterprises</i>		7,806,681.66
Electric light		—
Water		4,578,244.93
All other		3,228,436.73
<i>Cemeteries</i>		78,681.99
<i>Interest</i>		2,877,439.93
On sinking funds		1,409,635.60
On trust and investment funds		832,506.84
All other		635,297.49
NON-REVENUE.		\$79,496,348.63
Offsets to outlays		119,254.27
<i>Departmental</i>		90,652.65
<i>Public service enterprises</i>		28,601.62
<i>Cemeteries</i>		—
Municipal indebtedness		55,416,289.86
<i>Loans, general purposes</i>		7,963,000.00
<i>Loans, public service enterprises</i>		7,410,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		40,000,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		143,289.86
Transfers		6,774,238.85
<i>From sinking funds</i>		4,634,210.31
All other		2,140,028.54
Refunds		1,074,552.92
Agency, trust, and investment		16,112,012.73
<i>Taxes and licenses for State</i>		2,679,424.13
<i>Taxes for county</i>		3,574,196.21
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		9,858,392.39
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$77,722,883.15
Premiums		143,289.86
Municipal indebtedness		55,373,000.00
Transfers and refunds		7,848,791.77
Agency, trust, and investment		16,112,012.73
Total receipts		\$157,039,977.51
Balance on hand, including funds		11,050,903.04
GRAND TOTAL		\$168,150,880.55

¹ Includes \$15,415 of premiums on Traffic Tunnel loans, available for construction.

Graded According to Population of 1930.

PAYMENTS.		Boston POPULATION 781,188
Maintenance		\$67,772,197.43
<i>Departmental</i>		<i>64,074,169.83</i>
General government		2,227,392.11
Protection of persons and property		10,131,980.66
Health and sanitation		5,956,097.49
Highways		3,185,268.58
Charities		16,570,688.23
Soldiers' benefits		952,100.30
Schools		16,452,763.52
Libraries		1,169,072.76
Recreation		2,570,338.68
Pensions		3,139,792.23
Unclassified		1,718,675.27
<i>Public service enterprises</i>		<i>3,334,973.47</i>
Electric light		2,241,711.05
Water		1,093,262.42
All other		153,821.76
<i>Cemeteries</i>		<i>209,232.37</i>
<i>Administration of trust funds</i>		<i>—</i>
Interest		8,031,112.79
<i>Loans, general purposes</i>		<i>4,394,553.29</i>
<i>Loans, public service enterprises</i>		<i>3,636,559.50</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		19,634,886.04
<i>Departmental</i>		<i>11,184,365.49</i>
General government		10,462.00
Protection of persons and property		806,435.61
Health and sanitation		1,348,786.98
Highways		3,319,858.85
Charities		1,406,462.36
Schools		2,777,381.67
Libraries		126,345.78
Recreation		731,325.72
Unclassified		657,306.52
<i>Public service enterprises</i>		<i>8,449,854.78</i>
Electric light		251,380.05
Water		8,198,474.73
All other		665.77
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		42,733,925.79
<i>From sinking funds</i>		<i>4,634,210.31</i>
<i>From revenue and other sources</i>		<i>6,099,715.48</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>32,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		6,774,238.85
<i>To sinking funds from revenue</i>		<i>2,107,978.78</i>
<i>All other</i>		<i>5,694,260.07</i>
Refunds		1,074,552.92
Agency, trust, and investment		13,270,917.96
<i>Taxes and licenses for State</i>		<i>2,679,424.13</i>
<i>Taxes for county</i>		<i>5,574,196.21</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>7,017,297.62</i>
<i>All other</i>		<i>—</i>

RECAPITULATION.

Maintenance and interest	\$75,803,310.22
Permanent debt (except from sinking funds)	6,099,715.48
Sinking fund requirements from revenue	2,107,978.78
Outlays	19,634,886.04
Permanent debt from sinking funds	4,634,210.31
Bonds refunded, current year	—
Temporary loans	32,000,000.00
Transfers (except to sinking funds) and refunds	6,768,812.99
Agency, trust, and investment	13,270,917.96
Total payments	\$159,291,831.78
Balance on hand, including funds	8,859,048.77
GRAND TOTAL	\$168,150,880.55

¹ Includes serial payments amounting to \$605,909.31.² Includes \$43,600 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
REVENUE.	\$13,293,260.60	\$11,304,837.61	\$5,950,708.89	\$8,615,957.37
General	10,810,882.14	9,350,145.48	5,069,146.76	7,354,159.31
<i>Taxes</i>	<i>9,987,273.30</i>	<i>8,695,988.83</i>	<i>4,878,008.24</i>	<i>6,894,685.03</i>
Property, poll, and income	9,551,311.69	8,217,402.69	4,628,105.82	6,196,761.85
Corporation, bank, etc.	435,961.61	478,586.14	249,902.42	397,923.18
<i>Licenses and permits</i>	<i>29,052.94</i>	<i>29,316.23</i>	<i>14,826.16</i>	<i>22,001.56</i>
<i>Fines and forfeits</i>	<i>10,140.08</i>	<i>34,609.62</i>	<i>4,923.31</i>	<i>3,064.84</i>
<i>Grants and gifts</i>	<i>784,415.82</i>	<i>587,806.51</i>	<i>171,389.05</i>	<i>433,847.52</i>
For expenses	784,415.82	587,806.51	171,389.05	433,847.52
For outlays	—	—	—	—
All other	—	2,425.29	—	560.36
Commercial	2,482,378.46	1,954,692.13	881,562.13	1,261,798.06
<i>Special assessments</i>	<i>292,996.66</i>	<i>78,590.86</i>	—	<i>8,990.81</i>
To meet expenses	107,379.58	—	—	—
To meet outlays	185,617.08	78,590.86	—	8,990.81
<i>Privileges</i>	<i>235,783.65</i>	<i>252,578.93</i>	<i>94,945.75</i>	<i>167,337.23</i>
<i>Departmental</i>	<i>854,513.79</i>	<i>778,532.72</i>	<i>232,635.68</i>	<i>333,031.41</i>
General government	43,607.79	48,660.27	16,238.52	20,815.00
Protection of persons and property	21,463.19	7,783.87	1,836.74	11,923.28
Health and sanitation	100,566.68	28,552.64	31,880.15	27,186.85
Highways	28,271.25	71,900.33	830.58	1,589.96
Charities	465,434.39	284,065.43	117,458.53	215,602.60
Soldiers' benefits	15,762.75	7,370.75	12,274.57	8,431.75
Schools	156,931.79	268,235.25	19,807.73	36,480.04
Libraries	4,372.76	—	1,735.11	1,533.00
Recreation	18,103.19	59,077.29	—	4,081.84
Unclassified	—	2,886.89	573.75	3,377.09
<i>Public service enterprises</i>	<i>756,667.69</i>	<i>705,073.26</i>	<i>373,588.78</i>	<i>473,490.68</i>
Electric light	—	—	—	—
Water	756,667.69	705,073.26	373,402.70	473,490.68
All other	—	—	186.08	—
<i>Cemeteries</i>	<i>55,289.73</i>	<i>28,842.14</i>	<i>52,598.13</i>	<i>52,598.13</i>
<i>Interest</i>	<i>287,126.94</i>	<i>139,916.36</i>	<i>151,549.78</i>	<i>226,359.80</i>
On sinking funds	37,812.13	—	156,687.86	126,256.95
On trust and investment funds	40,694.11	1,687.11	5,208.67	3,747.30
All other	208,620.70	138,229.25	89,643.25	96,355.55
NON-REVENUE.	\$20,253,747.17	\$11,652,913.46	\$4,970,214.05	\$8,725,524.86
Offsets to outlays	40,748.17	66,006.09	4,822.95	4,375.00
<i>Departmental</i>	<i>14,624.36</i>	<i>65,916.09</i>	<i>4,822.95</i>	<i>4,375.00</i>
<i>Public service enterprises</i>	<i>26,123.81</i>	<i>90.00</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	16,269,753.26	10,504,715.41	4,000,000.00	6,966,495.00
<i>Loans, general purposes</i>	<i>1,195,000.00</i>	—	—	<i>967,000.00</i>
<i>Loans, public service enterprises</i>	<i>290,000.00</i>	<i>800,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>14,185,000.00</i>	<i>9,000,000.00</i>	<i>4,000,000.00</i>	<i>5,999,300.00</i>
Unpaid warrants or orders, current year	586,559.40	684,237.41	—	—
Premiums	13,193.86	29,478.00	—	195.00
Transfers	1,283,709.33	73,070.40	257,213.43	103,851.57
<i>From sinking funds</i>	<i>273,500.00</i>	—	<i>220,000.00</i>	<i>99,700.00</i>
All other	1,010,209.33	73,070.40	37,213.43	4,151.57
Refunds	556,486.20	65,669.25	129,470.09	75,712.29
Agency, trust, and investment	2,103,050.21	943,452.31	578,707.58	1,575,091.00
<i>Taxes and licenses for State</i>	<i>521,430.98</i>	<i>446,397.19</i>	<i>200,536.64</i>	<i>303,412.96</i>
<i>Taxes for county</i>	<i>584,880.00</i>	<i>496,768.92</i>	<i>160,057.42</i>	<i>373,560.88</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>971,157.48</i>	—	<i>217,966.52</i>	<i>993,585.61</i>
All other	25,581.75	286.20	147.00	4,531.55
RECAPITULATION.				
Revenue and offsets to outlays	\$13,334,008.77	\$11,370,843.70	\$5,955,531.84	\$8,620,332.37
Premiums	13,193.86	20,478.00	—	195.00
Municipal indebtedness	16,256,559.40	10,484,237.41	4,000,000.00	6,966,300.00
Transfers and refunds	1,840,195.53	138,739.65	386,683.52	179,563.86
Agency, trust, and investment	2,103,050.21	943,452.31	578,707.58	1,575,091.00
Total receipts	\$33,547,007.77	\$22,957,751.07	\$10,920,922.94	\$17,341,482.23
Balance on hand, including funds	1,064,251.34	2,053,235.26	460,228.16	597,781.86
GRAND TOTAL	\$34,611,259.11	\$25,010,986.33	\$11,381,151.10	\$17,939,264.09

1 Includes \$33,900 applied to payment of interest on loans.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
Maintenance	\$11,884,047.80	\$10,120,279.53	\$4,439,328.71	\$7,273,580.88
<i>Departmental</i>	11,569,739.00	9,846,467.82	4,255,534.81	6,884,377.52
General government	397,868.89	415,978.80	187,208.15	295,688.30
Protection of persons and property	2,044,933.53	1,726,559.28	719,733.50	1,171,232.58
Health and sanitation	870,117.99	877,996.66	264,534.95	799,033.51
Highways	878,348.82	632,735.53	212,845.38	435,560.43
Charities	2,683,509.84	1,844,190.48	1,207,861.41	1,508,123.54
Soldiers' benefits	268,075.53	281,809.32	261,246.76	153,862.39
Schools	3,794,373.44	3,321,483.54	1,160,513.54	1,840,771.14
Libraries	180,460.46	219,614.00	43,853.80	89,503.68
Recreation	168,611.94	362,171.46	37,206.89	221,406.54
Pensions	190,397.68	66,109.28	133,480.81	182,765.58
Unclassified	93,040.88	97,819.47	27,049.62	186,429.83
<i>Public service enterprises</i>	260,229.40	273,611.72	151,343.21	334,034.88
Electric light	—	—	—	—
Water	259,401.36	273,611.72	150,106.64	334,034.88
All other	828.04	—	1,236.57	—
<i>Cemeteries</i>	54,074.40	—	32,450.69	55,168.48
<i>Administration of trust funds</i>	5.00	199.99	—	—
Interest	781,413.31	867,617.72	624,302.03	716,450.68
<i>Loans, general purposes</i>	622,530.26	609,386.89	603,527.03	663,038.18
<i>Loans, public service enterprises</i>	158,883.05	258,230.83	20,775.00	53,172.50
<i>Loans, cemeteries</i>	—	—	—	240.00
Outlays	3,102,160.62	1,488,490.19	39,340.11	2,099,533.64
<i>Departmental</i>	2,880,190.55	872,728.23	23,215.61	1,631,810.07
General government	—	4,028.38	—	309.73
Protection of persons and property	162.00	36,076.48	2,319.28	8,928.27
Health and sanitation	883,682.51	520,018.19	—	92,530.42
Highways	518,641.74	134,172.19	8,462.39	319,523.08
Charities	—	9,283.58	12,389.50	7,375.56
Schools	166,400.42	130,813.58	44.44	1,201,848.41
Libraries	—	—	—	996.89
Recreation	296.10	37,995.83	—	295.68
Unclassified	1,311,007.78	340.00	—	—
<i>Public service enterprises</i>	221,970.07	615,761.96	16,124.50	461,525.08
Electric light	—	—	—	—
Water	221,970.07	615,761.96	16,124.50	461,525.08
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	6,198.49
Municipal indebtedness	13,387,004.99	10,214,907.33	5,405,000.000	5,606,501.65
<i>From sinking funds</i>	275,500.00	—	220,000.00	99,700.00
<i>From revenue and other sources</i>	1,677,700.00	1,189,500.00	1,220,000.00	941,501.65
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	10,810,000.00	8,400,000.00	3,965,000.00	4,565,300.00
<i>Warrants or orders, previous years</i>	625,804.99	625,407.33	—	—
Transfers	1,283,709.33	73,070.40	257,213.43	103,851.57
<i>To sinking funds from revenue</i>	10,000.00	—	—	—
<i>All other</i>	1,273,709.33	73,070.40	257,213.43	103,851.57
Refunds	556,486.20	65,669.25	129,470.09	75,712.29
Agency, trust, and investment	1,950,713.41	943,166.11	384,738.66	1,465,589.06
<i>Taxes and licenses for State</i>	521,430.98	446,397.19	200,536.64	303,412.96
<i>Taxes for county</i>	584,880.00	496,768.92	160,037.42	273,560.88
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	818,820.68	—	24,030.60	884,055.42
<i>All other</i>	25,581.75	—	114.00	4,559.80
RECAPITULATION.				
Maintenance and interest	\$12,665,461.11	\$10,987,897.25	\$5,063,630.74	\$7,990,031.56
Permanent debt (except from sinking funds)	1,677,700.00	1,189,500.00	1,220,000.00	941,501.65
Sinking fund requirements from revenue	10,000.00	—	—	—
Outlays	3,102,160.62	1,488,490.19	39,340.11	2,099,533.64
Permanent debt from sinking funds	273,500.00	—	220,000.00	99,700.00
Bonds refunded, current year	—	—	—	—
Temporary loans	11,435,804.99	9,025,407.33	3,965,000.00	4,565,300.00
Transfers (except to sinking funds) and refunds	1,830,195.53	138,739.65	386,683.52	179,563.86
Agency, trust, and investment	1,950,713.41	943,166.11	384,738.66	1,465,589.06
Total payments	\$32,945,535.66	\$23,773,200.53	\$11,279,393.03	\$17,341,219.77
Balance on hand, including funds	1,665,723.45	1,237,785.80	101,768.07	598,044.32
GRAND TOTAL	\$34,611,259.11	\$25,010,986.33	\$11,381,151.10	\$17,939,264.09

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
REVENUE.	\$6,141,179.20	\$5,221,842.83	\$5,850,812.64	\$5,002,475.77
General	5,271,340.19	4,299,359.67	4,773,145.10	4,221,569.67
Taxes	5,007,213.27	4,133,461.68	4,483,688.20	4,038,496.04
Property, poll, and income	4,673,874.72	4,016,818.80	4,257,130.19	3,821,898.30
Corporation, bank, etc.	333,338.55	116,642.88	226,558.01	216,597.74
Licenses and permits	14,450.75	20,520.33	19,969.11	13,769.29
Fines and forfeits	7,811.63	6,546.06	14,264.87	12,119.29
Grants and gifts	241,864.54	137,878.57	255,222.92	157,184.74
For expenses	241,864.54	137,878.57	255,222.92	157,184.74
For outlays	—	—	—	—
All other	—	953.03	—	—
Commercial	869,839.01	922,483.16	1,077,667.54	780,906.10
Special assessments	6,843.70	49,319.72	30,160.75	20,490.84
To meet expenses	—	43,011.69	30,160.75	1,873.98
To meet outlays	6,843.70	6,308.03	—	18,616.86
Privileges	99,035.80	101,795.50	108,521.58	84,032.10
Departmental	274,107.66	264,914.03	369,389.85	270,461.29
General government	13,473.64	12,690.00	12,980.21	13,412.05
Protection of persons and property	2,939.98	1,737.48	4,112.31	3,911.89
Health and sanitation	38,632.54	14,549.25	36,116.48	9,183.15
Highways	10,933.94	3,517.38	724.98	2,189.07
Charities	145,307.57	199,203.46	235,857.72	155,486.32
Soldiers' benefits	6,828.31	7,733.55	10,715.25	9,324.45
Schools	50,450.92	22,464.31	51,413.64	66,068.90
Libraries	1,079.58	2,147.55	2,160.34	418.13
Recreation	2,643.05	674.00	10,201.48	6,737.33
Unclassified	1,818.13	197.05	5,107.44	3,730.00
Public service enterprises.	342,735.80	453,526.13	426,426.16	314,284.20
Electric light	—	—	—	—
Water	338,915.94	453,526.13	426,426.16	314,203.60
All other	3,819.86	—	—	80.60
Cemeteries	41,604.36	—	55,794.11	25,563.94
Interest	105,511.69	52,927.78	87,375.09	66,071.73
On sinking funds	30,689.00	—	17,464.66	—
On trust and investment funds	20,761.99	3,033.11	9,681.13	6,390.10
All other	54,060.70	49,894.67	60,229.30	59,681.63
NON-REVENUE.	\$7,357,566.77	\$5,084,190.56	\$8,039,829.03	\$6,596,638.71
Offsets to outlays	3,536.84	—	9,268.31	7,443.00
Departmental	278.61	—	853.00	7,443.00
Public service enterprises	3,258.23	—	8,415.31	—
Cemeteries	—	—	—	—
Municipal indebtedness	6,684,731.61	4,593,000.00	6,410,150.00	6,003,024.40
Loans, general purposes	—	593,000.00	210,000.00	1,100,000.00
Loans, public service enterprises	—	—	25,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	6,507,000.00	4,000,000.00	6,175,150.00	4,903,024.40
Unpaid warrants or orders, current year	177,731.61	—	—	—
Premiums	—	—	—	—
Transfers	53,743.86	36,186.57	483,535.27	23,055.83
From sinking funds	30,000.00	—	400,000.00	—
All other	23,743.86	36,186.57	83,535.27	23,055.83
Refunds	40,972.83	19,473.26	18,032.73	186,807.48
Agency, trust, and investment	574,581.63	435,530.73	1,118,842.72	376,308.00
Taxes and licenses for State	244,049.85	208,359.61	228,968.00	187,420.00
Taxes for county	194,995.16	177,233.88	191,506.51	167,083.92
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	133,665.22	49,367.84	698,242.21	19,416.08
All other	1,871.40	569.40	126.00	2,888.00
RECAPITULATION.				
Revenue and offsets to outlays	\$6,144,716.04	\$5,221,842.83	\$5,860,080.95	\$5,009,918.77
Premiums	—	—	—	—
Municipal indebtedness	6,684,731.61	4,593,000.00	6,410,150.00	6,003,024.40
Transfers and refunds	94,716.69	55,659.83	501,568.00	209,863.31
Agency, trust, and investment	574,581.63	435,530.73	1,118,842.72	376,308.00
Total receipts	\$13,498,745.97	\$10,306,033.39	\$13,890,641.67	\$11,599,114.48
Balance on hand, including funds	166,943.48	383,331.43	411,778.19	183,376.87
GRAND TOTAL	\$13,665,689.45	\$10,689,364.82	\$14,302,419.86	\$11,782,491.35

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
Maintenance	\$4,913,883.30	\$4,941,001.48	\$5,078,671.23	\$4,441,990.56
Departmental	4,673,015.68	4,733,794.13	4,822,436.25	4,174,015.93
General government	207,463.30	224,067.26	169,825.83	212,518.33
Protection of persons and property	897,490.18	815,378.59	815,869.75	742,418.12
Health and sanitation	460,239.71	534,740.58	507,134.52	323,362.55
Highways	226,361.34	362,495.34	309,769.26	381,756.47
Charities	956,791.05	752,103.45	956,721.51	876,713.56
Soldiers' benefits	277,488.07	80,961.24	151,234.54	152,826.34
Schools	1,467,853.77	1,462,243.13	1,537,347.00	1,140,075.63
Libraries	70,240.92	95,257.97	69,404.66	35,299.58
Recreation	54,423.22	188,864.77	181,593.80	38,827.89
Pensions	42,258.56	82,251.57	87,824.61	60,157.81
Unclassified	12,405.56	135,430.23	35,710.77	210,059.65
Public service enterprises	195,695.00	207,207.35	181,542.17	241,362.54
Electric light	—	—	—	—
Water	194,981.55	207,207.35	181,542.17	240,219.54
All other	713.45	—	—	1,143.00
Cemeteries	46,172.62	—	73,034.64	26,612.09
Administration of trust funds	—	—	1,668.17	—
Interest	622,506.99	442,615.77	518,198.91	401,549.17
Loans, general purposes	567,836.39	304,329.32	456,465.16	385,791.67
Loans, public service enterprises	54,670.00	138,286.45	32,338.75	16,767.50
Loans, cemeteries	—	—	465.00	—
Outlays	27,572.12	938,376.19	348,228.38	57,953.14
Departmental	6,886.31	926,910.90	308,345.83	57,156.29
General government	—	4,619.56	—	—
Protection of persons and property	—	373,666.56	—	—
Health and sanitation	799.98	2,433.26	200,578.27	373.32
Highways	6,086.33	340,618.98	77,124.34	49,851.15
Charities	—	2,264.55	—	—
Schools	—	154,629.51	22,411.29	—
Libraries	—	152.00	—	—
Recreation	—	3,854.92	8,231.93	6,910.82
Unclassified	—	43,671.56	—	—
Public service enterprises	20,685.81	12,465.29	32,500.33	817.85
Electric light	—	—	—	—
Water	20,685.81	12,465.29	32,500.33	817.85
All other	—	—	—	—
Cemeteries	—	—	7,382.22	—
Municipal indebtedness	7,065,711.14	3,469,679.06	6,578,424.76	5,498,118.24
From sinking funds	30,000.00	—	400,000.00	—
From revenue and other sources	1,014,000.00	369,679.06	767,574.76	735,570.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,820,000.00	3,100,000.00	5,420,850.00	4,576,224.40
Warrants or orders, previous years	201,711.14	—	—	186,323.84
Transfers	53,743.86	36,186.57	483,535.27	23,055.83
To sinking funds from revenue	—	—	5,000.00	—
All other	53,743.86	36,186.57	478,535.27	23,055.83
Refunds	40,972.83	19,473.26	18,032.73	186,807.48
Agency, trust, and investment	544,571.29	437,021.13	757,791.64	375,685.25
Taxes and licenses for State	244,049.85	208,359.61	228,968.00	187,420.00
Taxes for county	194,995.16	177,233.88	191,506.51	167,083.92
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	105,526.28	50,870.24	337,191.13	18,793.33
All other	—	557.40	126.00	2,388.00
RECAPITULATION.				
Maintenance and interest	\$5,536,390.29	\$5,383,617.25	\$5,596,870.14	\$4,843,539.73
Permanent debt (except from sinking funds)	1,014,000.00	369,679.06	757,574.76	735,570.00
Sinking fund requirements from revenue	—	—	5,000.00	—
Outlays	27,572.12	938,376.19	348,228.38	57,953.14
Permanent debt from sinking funds	30,000.00	—	400,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,021,711.14	3,100,000.00	5,420,850.00	4,762,548.24
Transfers (except to sinking funds) and refunds	94,716.69	55,659.83	496,568.00	209,863.31
Agency, trust, and investment	544,571.29	437,021.13	757,791.64	375,685.25
Total payments	\$13,268,961.53	\$10,284,353.46	\$13,782,882.92	\$10,985,159.67
Balance on hand, including funds	396,727.92	405,011.36	619,636.94	797,331.68
GRAND TOTAL	\$13,665,689.45	\$10,689,364.82	\$14,302,419.86	\$11,782,491.35

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
REVENUE.	\$4,501,485.43	\$5,029,465.43	\$5,152,950.01	\$3,742,967.39
General	3,997,032.87	3,991,360.81	4,176,716.65	2,999,982.12
Taxes	3,849,686.48	3,744,006.49	4,002,586.43	2,797,480.04
Property, poll, and income	3,563,362.56	3,648,334.47	3,929,252.45	2,655,376.54
Corporation, bank, etc.	286,323.92	95,672.02	73,333.98	142,103.50
Licenses and permits	6,781.84	11,570.51	4,621.80	8,616.69
Fines and forfeits	4,473.23	2,447.37	1,968.40	4,552.17
Grants and gifts	136,091.32	233,336.44	167,540.52	189,333.22
For expenses	136,091.32	233,336.44	167,540.52	189,333.22
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	504,452.56	1,038,104.62	976,233.36	742,985.27
Special assessments	8,225.71	83,463.03	131,029.66	40,839.47
To meet expenses	103.86	1,553.12	6,063.23	3,963.86
To meet outlays	8,121.85	81,999.90	124,966.43	36,875.61
Privileges	73,073.55	119,455.63	182,221.56	96,775.87
Departmental	126,446.98	291,451.42	112,306.15	263,124.06
General government	6,024.40	11,550.53	11,135.45	10,725.65
Protection of persons and property	7,718.96	1,401.44	1,249.22	1,812.51
Health and sanitation	19,921.35	27,112.02	2,279.22	141,390.97
Highways	14.32	2,295.11	2,885.52	2,180.57
Charities	82,013.76	226,884.08	43,432.06	95,812.91
Soldiers' benefits	2,435.50	2,259.50	2,483.00	6,657.50
Schools	4,603.53	16,403.71	33,230.99	2,055.45
Libraries	760.93	3,285.74	10,363.92	1,961.79
Recreation	386.65	1,259.29	1,721.74	520.81
Unclassified	2,567.58	3,525.03	3,525.03	5.90
Public service enterprises	228,624.76	398,828.85	397,654.58	248,446.14
Electric light	—	—	—	—
Water	228,624.76	398,828.85	397,654.58	248,446.14
All other	—	—	—	—
Cemeteries	18,702.95	26,791.94	—	17,414.66
Interest	49,378.61	118,113.76	153,021.41	76,385.07
On sinking funds	616.17	—	35,247.31	25,932.17
On trust and investment funds	93.84	17,677.18	36,132.99	6,088.29
All other	48,668.60	100,436.58	81,641.11	44,364.61
NON-REVENUE.	\$3,597,155.67	\$3,735,084.93	\$3,943,534.48	\$4,041,307.27
Offsets to outlays	2,216.67	2,932.94	75,078.42	15,710.20
Departmental	1,000.00	2,932.94	75,078.42	5,898.40
Public service enterprises	1,216.67	—	—	9,811.80
Cemeteries	—	—	—	—
Municipal indebtedness	3,119,649.03	3,350,000.00	3,156,196.53	2,885,000.00
Loans, general purposes	541,900.00	135,000.00	700,000.00	—
Loans, public service enterprises	—	15,000.00	200,000.00	30,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,542,750.00	3,200,000.00	1,975,000.00	2,855,000.00
Unpaid warrants or orders, current year	34,999.03	—	264,424.53	—
Premiums	—	—	16,772.00	—
Transfers	2,942.26	—	43,000.00	405,937.00
From sinking funds	—	—	35,000.00	390,000.00
All other	2,942.26	—	8,000.00	15,937.00
Refunds	73,384.63	19,551.93	21,589.73	9,051.11
Agency, trust, and investment	398,963.08	362,600.06	647,669.80	725,608.96
Taxes and licenses for State	183,031.21	197,505.49	231,680.31	135,057.60
Taxes for county	153,706.73	114,055.86	211,782.77	154,028.82
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	62,225.14	49,735.71	203,091.92	435,873.44
All other	—	1,303.00	1,114.80	649.20
RECAPITULATION.				
Revenue and offsets to outlays	\$4,503,702.10	\$5,032,398.37	\$5,228,028.43	\$3,758,677.59
Premiums	—	—	16,772.00	—
Municipal indebtedness	3,119,649.03	3,350,000.00	3,139,424.53	2,885,000.00
Transfers and refunds	76,326.89	19,551.93	64,589.73	414,988.11
Agency, trust, and investment	398,963.08	362,600.06	647,669.80	725,608.96
Total receipts	\$8,098,641.10	\$8,764,550.36	\$9,096,484.49	\$7,784,274.66
Balance on hand, including funds	651,869.83	335,499.32	674,585.39	525,991.06
GRAND TOTAL	\$8,750,510.93	\$9,100,049.68	\$9,771,069.88	\$8,310,265.72

¹ Includes \$9.40 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lawrence POPULATION 83,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
Maintenance	\$3,499,948.24	\$3,810,150.94	\$4,248,189.22	\$3,061,043.20
<i>Departmental</i>	<i>3,301,693.35</i>	<i>3,643,291.59</i>	<i>4,042,989.05</i>	<i>2,913,712.58</i>
General government	145,728.30	133,484.60	191,863.48	156,244.72
Protection of persons and property	592,657.63	580,301.34	634,229.62	559,692.33
Health and sanitation	349,009.94	379,489.84	417,332.22	307,442.44
Highways	294,603.67	332,929.33	649,428.34	238,233.19
Charities	557,805.50	708,981.19	205,331.89	494,670.53
Soldiers' benefits	132,967.19	47,052.42	74,250.44	80,572.24
Schools	1,060,835.08	1,247,528.87	1,450,308.21	939,053.87
Libraries	52,348.62	72,978.42	89,302.31	44,215.54
Recreation	52,344.52	86,627.52	173,687.03	22,149.08
Pensions	25,293.94	21,435.50	112,757.63	55,164.08
Unclassified	37,698.96	12,485.56	44,497.88	16,274.56
<i>Public service enterprises</i>	<i>173,645.43</i>	<i>133,881.95</i>	<i>204,324.34</i>	<i>130,338.85</i>
Electric light	—	—	—	—
Water	173,645.43	133,881.95	204,324.34	130,338.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>24,609.46</i>	<i>31,101.90</i>	<i>827.24</i>	<i>16,991.77</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>1,872.50</i>	<i>48.59</i>	<i>—</i>
Interest	336,526.54	477,834.38	371,544.29	252,760.20
<i>Loans, general purposes</i>	<i>327,241.54</i>	<i>365,772.69</i>	<i>349,431.69</i>	<i>190,785.07</i>
<i>Loans, public service enterprises</i>	<i>9,385.00</i>	<i>112,019.19</i>	<i>22,112.60</i>	<i>61,930.13</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>42.50</i>	<i>—</i>	<i>45.00</i>
Outlays	242,409.51	484,140.64	1,472,627.48	179,562.71
<i>Departmental</i>	<i>212,952.48</i>	<i>458,957.73</i>	<i>1,313,522.05</i>	<i>142,719.37</i>
General government	514.33	3,561.38	439,028.01	—
Protection of persons and property	—	8,286.47	9,720.59	—
Health and sanitation	13,992.27	119,658.93	443,771.57	33,446.25
Highways	72,811.47	233,114.14	129,140.51	79,273.12
Charities	—	20,702.60	—	—
Schools	125,634.41	62,921.41	42,282.21	—
Libraries	—	1,684.30	—	—
Recreation	—	9,008.50	24,381.16	30,000.00
Unclassified	—	—	225,198.00	—
<i>Public service enterprises</i>	<i>29,457.03</i>	<i>20,221.73</i>	<i>159,105.43</i>	<i>36,843.34</i>
Electric light	—	—	—	—
Water	29,457.03	20,221.73	159,105.43	36,843.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,981.18</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,554,892.11	3,777,591.25	2,526,354.49	3,792,850.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>35,000.00</i>	<i>390,000.00</i>
<i>From revenue and other sources</i>	<i>617,142.11</i>	<i>937,591.25</i>	<i>553,238.16</i>	<i>497,850.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,937,750.00</i>	<i>2,840,000.00</i>	<i>1,775,000.00</i>	<i>2,905,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>163,116.33</i>	<i>—</i>
Transfers	2,942.26	—	43,000.00	405,937.00
<i>To sinking funds from revenue</i>	<i>2,800.00</i>	<i>—</i>	<i>2,000.00</i>	<i>15,000.00</i>
<i>All other</i>	<i>142.26</i>	<i>—</i>	<i>41,000.00</i>	<i>390,937.00</i>
Refunds	73,384.63	19,551.93	21,589.73	9,051.11
Agency, trust, and investment	402,330.83	362,142.59	737,227.21	336,296.61
<i>Taxes and licenses for State</i>	<i>183,081.21</i>	<i>197,505.49</i>	<i>231,680.31</i>	<i>135,057.50</i>
<i>Taxes for county</i>	<i>153,706.73</i>	<i>114,055.86</i>	<i>211,782.77</i>	<i>154,028.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>65,592.89</i>	<i>49,280.44</i>	<i>292,649.33</i>	<i>46,561.09</i>
<i>All other</i>	<i>—</i>	<i>1,300.80</i>	<i>1,114.80</i>	<i>649.20</i>
RECAPITULATION.				
Maintenance and interest	\$3,836,474.78	\$4,287,985.32	\$4,619,733.51	\$3,313,803.40
Permanent debt (except from sinking funds)	617,142.11	937,591.25	553,238.16	497,850.00
Sinking fund requirements from revenue	2,800.00	—	2,000.00	15,000.00
Outlays	242,409.51	484,140.64	1,472,627.48	179,562.71
Permanent debt from sinking funds	—	—	35,000.00	390,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,937,750.00	2,840,000.00	1,938,116.33	2,905,000.00
Transfers (except to sinking funds) and refunds	73,526.89	19,551.93	62,589.73	399,988.11
Agency, trust, and investment	402,330.83	362,142.59	737,227.21	336,296.61
Total payments	\$8,112,434.12	\$8,931,411.73	\$9,420,532.42	\$8,037,500.83
Balance on hand, including funds	638,076.81	168,637.95	350,537.46	272,764.89
GRAND TOTAL	\$8,750,510.93	\$9,100,049.68	\$9,771,069.88	\$8,310,265.72

TABLE I. — *Summary of Financial Transactions.* Cities

RECEIPTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
REVENUE.	\$3,342,055.38	\$3,125,293.93	\$4,643,314.60	\$2,504,064.41
General	2,778,056.00	2,549,167.45	3,025,679.89	2,099,977.07
Taxes	2,588,614.19	2,467,965.54	2,877,176.68	2,014,060.86
Property, poll, and income	2,547,407.08	2,393,851.10	2,636,466.06	1,905,191.89
Corporation, bank, etc.	36,207.11	74,114.44	240,710.62	108,868.97
Licenses and permits	6,809.00	5,492.51	9,338.47	9,235.40
Fines and forfeits	2,502.25	3,342.02	8,139.69	3,035.91
Grants and gifts	185,130.56	72,367.38	131,022.75	73,644.90
For expenses	185,130.56	72,367.38	131,022.75	73,644.90
For outlays	—	—	—	—
All other	—	—	2.30	—
Commercial	563,999.38	576,126.48	1,617,634.71	404,087.34
Special assessments	74,295.49	52,183.57	8,178.22	57,349.83
To meet expenses	48,106.80	42,564.72	3,948.10	43,658.64
To meet outlays	26,188.69	9,618.85	4,230.12	13,691.19
Privileges	81,985.80	61,515.90	54,252.96	59,683.78
Departmental	90,249.69	1,501,505.42	108,973.35	106,334.73
General government	10,323.19	5,840.00	4,960.12	6,202.71
Protection of persons and property	1,046.06	920.81	1,044.10	1,479.19
Health and sanitation	9,951.70	18,991.68	17,492.72	6,848.15
Highways	442.49	11.63	2,120.83	1,748.20
Charities	31,359.44	114,721.16	71,278.57	70,287.53
Soldiers' benefits	2,586.50	4,505.92	2,300.50	3,512.49
Schools	32,229.76	11,256.33	9,582.71	15,957.52
Libraries	2,186.15	2,399.98	—	—
Recreation	9.00	50.52	43.80	289.55
Unclassified	115.30	1,280.73	150.00	9.39
Public service enterprises	216,928.12	190,953.47	1,368,082.78	147,573.24
Electric light	—	—	1,186,719.11	—
Water	216,928.12	190,953.47	181,363.67	147,327.44
All other	—	—	—	245.80
Cemeteries	36,520.12	26,141.56	—	—
Interest	64,020.26	83,826.56	78,147.40	33,145.76
On sinking funds	2,870.36	11,902.15	—	—
On trust and investment funds	4,972.55	25,574.30	33,251.99	—
All other	56,177.35	46,350.11	44,895.41	33,145.76
NON-REVENUE.	\$3,359,786.06	\$3,682,961.53	\$3,575,519.01	\$2,585,362.08
Offsets to outlays	8,711.72	37,538.98	3,556.95	17,815.91
Departmental	2,279.96	37,538.98	3,556.95	17,815.91
Public service enterprises	6,431.76	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,946,560.00	3,212,777.16	3,146,872.00	2,265,563.50
Loans, general purposes	166,000.00	75,000.00	200,000.00	190,000.00
Loans, public service enterprises	30,000.00	—	—	25,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,750,000.00	3,050,000.00	2,946,700.00	2,060,000.00
Unpaid warrants or orders, current year	—	37,777.16	—	—
Premiums	560.00	—	172.00	563.50
Transfers	74,361.15	77,091.25	22,538.39	449.54
From sinking funds	56,000.00	40,000.00	—	—
All other	18,361.15	37,091.25	22,538.39	449.54
Refunds	9,149.13	11,346.81	22,823.56	7,504.60
Agency, trust, and investment	321,004.06	344,207.33	379,728.11	294,028.53
Taxes and licenses for State	130,904.00	121,133.00	161,701.08	105,208.50
Taxes for county	113,991.83	103,061.11	178,080.42	168,971.53
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	75,090.63	118,356.62	55,538.06	29,757.90
All other	1,017.60	1,656.60	4,408.55	97.60
RECAPITULATION.				
Revenue and offsets to outlays	\$3,350,767.10	\$3,162,832.91	\$4,646,871.55	\$2,521,880.32
Premiums	560.00	—	172.00	563.50
Municipal indebtedness	2,946,000.00	3,212,777.16	3,146,700.00	2,265,000.00
Transfers and refunds	83,510.28	88,438.06	45,361.95	7,954.14
Agency, trust, and investment	321,004.06	344,207.33	379,728.11	294,028.53
Total receipts	\$6,701,841.44	\$6,808,255.46	\$8,218,833.61	\$5,089,426.49
Balance on hand, including funds	687,472.54	414,707.08	891,226.74	355,889.36
GRAND TOTAL	\$7,389,313.98	\$7,222,962.54	\$9,110,060.35	\$5,445,315.85

¹ Includes \$25 from administration of trust funds.² Includes \$509,108.42 from gas

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
Maintenance	\$2,749,738.55	\$2,761,259.73	\$4,005,527.03	\$2,264,000.59
<i>Departmental</i>	<i>2,634,552.97</i>	<i>2,619,229.97</i>	<i>3,013,010.52</i>	<i>2,225,525.29</i>
General government	146,594.73	95,086.29	157,276.48	91,480.90
Protection of persons and property	421,310.50	498,110.88	530,028.57	303,089.04
Health and sanitation	263,340.39	275,411.89	271,329.69	118,754.57
Highways	182,328.29	184,003.39	199,703.01	213,615.99
Charities	295,085.69	451,801.81	664,219.20	548,881.09
Soldiers' benefits	64,731.58	95,245.38	119,629.15	114,640.66
Schools	1,036,035.37	764,777.69	824,105.41	748,404.86
Libraries	34,899.93	52,524.60	40,049.60	25,000.00
Recreation	80,951.01	75,332.84	46,618.24	11,265.48
Pensions	20,030.61	41,301.58	55,585.37	4,319.25
Unclassified	86,244.87	87,633.52	54,465.80	46,073.45
<i>Public service enterprises</i>	<i>81,007.87</i>	<i>100,558.42</i>	<i>992,516.51</i>	<i>38,475.30</i>
Electric light	—	—	¹ 857,362.72	—
Water	81,007.87	100,558.42	135,153.79	37,070.05
All other	—	—	—	1,405.25
<i>Cemeteries</i>	<i>34,177.71</i>	<i>41,251.78</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>219.56</i>	<i>—</i>	<i>—</i>
Interest	325,769.59	252,592.22	285,268.16	174,810.40
<i>Loans, general purposes</i>	<i>252,201.86</i>	<i>192,773.07</i>	<i>219,413.16</i>	<i>152,690.40</i>
<i>Loans, public service enterprises</i>	<i>72,420.24</i>	<i>59,819.15</i>	<i>65,855.00</i>	<i>22,120.00</i>
<i>Loans, cemeteries</i>	<i>1,147.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	409,430.48	256,032.86	457,701.19	139,937.18
<i>Departmental</i>	<i>364,071.25</i>	<i>221,595.54</i>	<i>390,270.29</i>	<i>114,985.69</i>
General government	—	1,991.10	—	1,021.61
Protection of persons and property	69,685.21	2,743.00	—	—
Health and sanitation	92,998.87	75,405.17	6,506.66	70,119.99
Highways	55,383.51	141,208.04	129,566.62	40,557.66
Charities	—	—	—	—
Schools	144,520.46	—	253,290.97	2,383.67
Libraries	—	47.92	—	—
Recreation	1,483.20	.31	906.04	902.76
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>45,359.23</i>	<i>34,637.32</i>	<i>67,430.90</i>	<i>24,951.49</i>
Electric light	—	—	² 46,314.07	—
Water	45,359.23	34,637.32	21,116.83	24,951.49
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	3,016,511.80	3,385,371.54	3,649,500.00	2,496,500.00
<i>From sinking funds</i>	<i>56,000.00</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>510,511.80</i>	<i>321,259.81</i>	<i>597,500.00</i>	<i>396,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,450,000.00</i>	<i>2,950,000.00</i>	<i>3,052,000.00</i>	<i>2,100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>74,111.73</i>	<i>—</i>	<i>—</i>
Transfers	74,361.15	77,091.25	22,538.39	449.54
<i>To sinking funds from revenue</i>	<i>3,000.00</i>	<i>6,244.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>71,361.15</i>	<i>70,847.25</i>	<i>22,538.39</i>	<i>449.54</i>
Refunds	9,149.13	11,346.81	22,823.56	7,504.60
Agency, trust, and investment	259,267.12	331,951.52	378,682.80	295,276.90
<i>Taxes and licenses for State</i>	<i>130,904.00</i>	<i>121,133.00</i>	<i>161,701.08</i>	<i>105,208.50</i>
<i>Taxes for county</i>	<i>113,991.83</i>	<i>103,061.11</i>	<i>178,080.42</i>	<i>158,971.53</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>13,353.69</i>	<i>106,104.41</i>	<i>35,643.29</i>	<i>31,015.27</i>
<i>All other</i>	<i>1,017.60</i>	<i>1,653.00</i>	<i>3,268.01</i>	<i>81.60</i>
RECAPITULATION.				
Maintenance and interest	\$3,075,508.14	\$3,013,851.95	\$4,290,795.19	\$2,438,810.99
Permanent debt (except from sinking funds)	510,511.80	321,259.81	597,500.00	396,500.00
Sinking fund requirements from revenue	3,000.00	6,244.00	—	—
Outlays	409,430.48	256,032.86	457,701.19	139,937.18
Permanent debt from sinking funds	56,000.00	40,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,450,000.00	3,024,111.73	3,052,000.00	2,100,000.00
Transfers (except to sinking funds) and refunds	80,510.28	82,194.06	45,361.95	7,954.14
Agency, trust, and investment	259,267.12	331,951.52	378,682.80	295,276.90
Total payments	\$6,844,227.82	\$7,075,645.93	\$8,822,041.13	\$5,378,479.21
Balance on hand, including funds	545,086.16	147,316.61	288,019.22	66,836.64
GRAND TOTAL	\$7,389,313.98	\$7,222,962.54	\$9,110,060.35	\$5,445,315.85

¹ Includes \$458,836.45 for gas.² Includes \$25,898.83 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
REVENUE.	\$2,602,538.73	\$3,372,782.08	\$2,709,386.90	\$2,470,582.14
General	2,087,265.03	2,840,996.56	2,276,168.14	1,765,170.39
Taxes	1,937,518.76	2,669,198.31	2,195,509.95	1,685,866.06
Property, poll, and income	1,877,640.83	2,569,414.58	2,129,480.17	1,581,564.79
Corporation, bank, etc.	59,877.93	99,783.73	66,029.78	104,301.27
Licenses and permits	8,103.60	5,335.94	7,884.71	4,093.00
Fines and forfeits	1,416.60	3,844.49	2,172.59	3,377.00
Grants and gifts	140,227.17	162,617.82	70,454.42	71,826.33
For expenses	140,227.17	162,617.82	70,454.42	71,826.33
For outlays	—	—	—	—
All other	—	—	146.47	8.00
Commercial	515,273.70	531,785.52	433,218.76	705,411.75
Special assessments	9,803.73	13,086.72	10,681.67	6,411.39
To meet expenses	9,803.73	11,434.66	9,024.70	3,911.39
To meet outlays	—	1,652.06	1,656.97	2,500.00
Privileges	63,453.52	45,717.51	31,066.84	34,786.03
Departmental	216,105.87	221,917.00	166,875.43	79,300.12
General government	9,394.83	6,043.28	9,041.60	8,134.84
Protection of persons and property	2,918.47	999.83	1,291.25	529.19
Health and sanitation	11,675.22	17,658.17	2,701.39	4,128.19
Highways	8.50	402.31	42.95	745.33
Charities	177,488.58	175,989.95	144,906.86	61,117.06
Soldiers' benefits	4,626.35	3,682.50	4,306.03	1,490.75
Schools	8,428.95	5,276.73	3,393.00	2,433.77
Libraries	1,536.79	1,159.66	780.21	720.99
Recreation	28.18	10,574.16	36.55	—
Unclassified	—	130.41	375.59	—
Public service enterprises	169,988.16	189,923.00	174,702.61	551,090.40
Electric light	—	—	—	393,552.80
Water	169,988.16	189,923.00	174,510.23	157,537.60
All other	—	—	192.38	—
Cemeteries	105.00	18,024.73	—	4,299.82
Interest	55,817.42	43,116.56	49,892.21	29,523.99
On sinking funds	1,217.23	8,593.94	14,753.26	—
On trust and investment funds	16,478.23	8,681.44	954.82	1,939.72
All other	38,121.96	25,841.18	34,184.13	27,584.27
NON-REVENUE.	\$2,325,957.39	\$3,311,248.98	\$2,596,292.78	\$2,327,125.77
Offsets to outlays	5,750.71	—	—	39,743.63
Departmental	597.64	—	—	39,743.63
Public service enterprises	5,153.07	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,105,000.00	2,875,000.00	2,360,537.77	2,112,015.89
Loans, general purposes	—	—	—	55,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,105,000.00	2,875,000.00	2,218,334.16	1,919,000.00
Unpaid warrants or orders, current year	—	—	142,203.61	138,015.89
Premiums	—	—	—	—
Transfers	12,404.99	3,596.50	8,648.34	974.68
From sinking funds	—	—	—	—
All other	12,404.99	3,596.50	8,648.34	974.68
Refunds	10,706.75	16,275.20	13,101.61	7,106.54
Agency, trust, and investment	192,094.94	416,377.28	214,005.06	167,285.03
Taxes and licenses for State	99,644.00	118,864.17	89,161.40	75,395.62
Taxes for county	81,357.76	101,206.79	—	78,750.49
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10,209.38	198,636.12	124,843.66	10,308.22
All other	883.80	670.20	—	2,850.70
RECAPITULATION.				
Revenue and offsets to outlays	\$2,608,289.44	\$3,372,782.08	\$2,709,386.90	\$2,510,325.77
Premiums	—	—	—	—
Municipal indebtedness	2,105,000.00	2,875,000.00	2,360,537.77	2,112,015.89
Transfers and refunds	23,111.74	19,871.70	21,749.95	8,081.22
Agency, trust, and investment	192,094.94	416,377.28	214,005.06	167,285.03
Total receipts	\$4,928,496.12	\$6,684,031.06	\$5,305,679.68	\$4,797,707.91
Balance on hand, including funds	168,638.65	251,895.91	41,132.49	305,713.34
GRAND TOTAL	\$5,097,134.77	\$6,935,926.97	\$5,346,812.17	\$5,103,421.25

Graded According to Population of 1930 — Continued.

PAYMENTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
Maintenance	\$2,409,428.20	\$2,681,885.47	\$2,320,690.39	\$2,189,593.63
<i>Departmental</i>	<i>2,299,955.76</i>	<i>2,575,816.22</i>	<i>2,255,085.62</i>	<i>1,819,279.83</i>
General government	101,240.12	110,767.59	106,339.05	91,305.12
Protection of persons and property	382,662.61	457,445.63	405,591.34	264,307.40
Health and sanitation	151,255.16	169,934.42	159,152.57	91,064.81
Highways	168,211.42	131,309.19	133,223.42	96,294.82
Charities	677,071.55	590,249.97	618,154.81	548,993.69
Soldiers' benefits	52,834.26	87,513.82	53,840.85	99,074.12
Schools	656,741.50	797,698.34	618,768.01	574,038.56
Libraries	43,209.06	34,682.13	22,136.06	18,997.33
Recreation	24,634.08	84,236.70	47,197.93	6,087.69
Pensions	23,425.14	39,266.90	42,953.52	13,003.01
Unclassified	18,650.86	70,691.53	47,728.06	16,113.28
<i>Public service enterprises</i>	<i>108,473.55</i>	<i>86,438.58</i>	<i>65,604.77</i>	<i>361,700.02</i>
Electric light	—	—	—	277,693.21
Water	108,471.05	86,438.58	65,604.77	84,006.81
All other	2.50	—	—	—
<i>Cemeteries</i>	<i>824.89</i>	<i>21,630.67</i>	<i>—</i>	<i>8,613.78</i>
<i>Administration of trust funds</i>	<i>174.09</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	112,164.77	302,144.78	231,585.21	149,459.53
<i>Loans, general purposes</i>	<i>101,978.52</i>	<i>226,488.58</i>	<i>175,488.44</i>	<i>126,142.03</i>
<i>Loans, public service enterprises</i>	<i>10,186.25</i>	<i>75,656.50</i>	<i>56,096.77</i>	<i>23,317.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,189.28	377,783.42	40,927.37	168,321.87
<i>Departmental</i>	<i>6,825.20</i>	<i>375,376.38</i>	<i>31,503.83</i>	<i>110,674.25</i>
General government	—	—	374.78	—
Protection of persons and property	1,163.00	2,054.13	—	—
Health and sanitation	397.94	1,075.14	20,149.77	4,390.63
Highways	168.83	596.27	10,755.72	105,683.62
Charities	2,558.23	26,024.62	—	—
Schools	303.05	342,190.22	—	—
Libraries	—	—	—	—
Recreation	—	3,436.00	223.56	—
Unclassified	2,234.15	—	—	—
<i>Public service enterprises</i>	<i>16,364.08</i>	<i>2,407.04</i>	<i>9,423.54</i>	<i>58,247.62</i>
Electric light	—	—	—	27,219.72
Water	16,364.08	2,407.04	9,423.54	31,027.90
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,193,000.00	2,815,752.89	2,211,483.75	2,281,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>203,000.00</i>	<i>416,497.21</i>	<i>228,682.80</i>	<i>429,750.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,990,000.00</i>	<i>2,355,000.00</i>	<i>1,866,891.71</i>	<i>1,851,400.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>44,255.68</i>	<i>115,909.24</i>	<i>—</i>
Transfers	12,404.99	3,596.50	8,648.34	974.68
<i>To sinking funds from revenue</i>	<i>—</i>	<i>3,500.00</i>	<i>4,508.00</i>	<i>—</i>
<i>All other</i>	<i>12,404.99</i>	<i>96.50</i>	<i>4,140.34</i>	<i>974.68</i>
Refunds	10,706.75	16,275.20	13,101.61	7,106.54
Agency, trust, and investment	199,064.41	437,982.69	232,375.37	171,039.74
<i>Taxes and licenses for State</i>	<i>99,644.00</i>	<i>115,864.17</i>	<i>89,161.40</i>	<i>75,395.62</i>
<i>Taxes for county</i>	<i>81,357.76</i>	<i>101,206.79</i>	<i>—</i>	<i>78,750.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,250.85</i>	<i>220,241.53</i>	<i>143,213.97</i>	<i>14,113.72</i>
<i>All other</i>	<i>811.80</i>	<i>670.20</i>	<i>—</i>	<i>2,779.91</i>
RECAPITULATION.				
Maintenance and interest	\$2,521,592.97	\$2,984,030.25	\$2,552,275.60	\$2,339,053.16
Permanent debt (except from sinking funds)	203,000.00	416,497.21	228,682.80	429,750.00
Sinking fund requirements from revenue	—	3,500.00	4,508.00	—
Outlays	23,189.28	377,783.42	40,927.37	168,321.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,990,000.00	2,399,255.68	1,982,800.95	1,851,400.00
Transfers (except to sinking funds) and refunds	23,111.74	16,371.70	17,241.95	8,081.22
Agency, trust, and investment	199,064.41	437,982.69	232,375.37	171,039.74
Total payments	\$4,959,958.40	\$6,635,420.95	\$5,058,812.04	\$4,967,645.99
Balance on hand, including funds	137,176.37	300,506.02	288,000.13	135,775.26
GRAND TOTAL	\$5,097,134.77	\$6,935,926.97	\$5,346,812.17	\$5,103,421.25

TABLE I. — *Summary of Financial Transactions. Cities*

	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
RECEIPTS.				
REVENUE.	\$2,361,417.67	\$2,303,976.35	\$2,299,178.20	\$2,392,536.27
General	1,895,602.38	1,796,005.95	1,892,822.15	1,486,526.04
Taxes	1,793,227.26	1,720,892.39	1,781,404.02	1,437,038.37
Property, poll, and income	1,701,910.69	1,623,758.07	1,714,673.86	1,376,552.39
Corporation, bank, etc.	91,316.57	97,134.32	66,730.16	60,485.98
Licenses and permits	3,784.14	11,659.96	3,771.00	5,166.00
Fines and forfeits	3,724.16	674.43	1,445.00	449.57
Grants and gifts	94,839.32	62,879.17	106,202.13	43,872.10
For expenses	94,839.32	62,879.17	76,202.13	43,872.10
For outlays	—	—	30,000.00	—
All other	27.50	—	—	—
Commercial	465,815.29	507,970.40	466,356.05	906,010.23
Special assessments	8,229.62	8,640.72	25,433.70	4,223.61
To meet expenses	6,834.08	—	96.43	945.94
To meet outlays	1,395.54	8,640.72	25,337.27	3,277.67
Privileges	55,982.86	50,186.28	50,645.63	50,929.33
Departmental	167,790.33	267,090.99	146,639.18	96,995.06
General government	4,472.00	6,445.12	6,146.37	2,384.96
Protection of persons and property	7,205.45	3,414.37	4,101.86	3,006.39
Health and sanitation	15,509.93	8,479.41	16,612.36	24,156.12
Highways	269.54	361.84	1,204.24	742.06
Charities	120,108.28	198,320.57	104,996.31	31,020.69
Soldiers' benefits	4,450.50	3,751.50	1,153.00	1,777.50
Schools	1,844.33	44,187.63	9,844.89	33,026.63
Libraries	859.66	642.25	1,243.05	474.06
Recreation	11,422.64	46.30	147.50	381.65
Unclassified	1,648.00	1,442.00	1,189.60	25.00
Public service enterprises	184,572.38	120,209.97	121,071.54	698,047.14
Electric light	—	—	—	590,827.76
Water	184,409.40	120,209.97	121,071.54	107,219.38
All other	162.98	—	—	—
Cemeteries	8,720.29	15,346.99	20,033.83	11,867.50
Interest	40,519.81	46,495.45	42,532.17	43,947.79
On sinking funds	—	—	1,253.10	13,917.09
On trust and investment funds	13,933.49	19,430.83	6,100.48	1,809.08
All other	26,586.32	27,064.62	35,178.59	28,221.62
NON-REVENUE.	\$3,186,547.04	\$2,757,559.29	\$2,735,708.45	\$2,528,222.00
Offsets to outlays	—	25,961.56	6,228.55	3,608.36
Departmental	—	25,961.56	3,166.61	331.13
Public service enterprises	—	—	3,061.94	3,277.23
Cemeteries	—	—	—	—
Municipal indebtedness	2,971,133.26	2,490,000.00	2,506,626.00	1,905,664.45
Loans, general purposes	100,000.00	—	106,000.00	120,000.00
Loans, public service enterprises	—	—	40,000.00	21,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,805,000.00	2,490,000.00	2,360,000.00	1,715,320.00
Unpaid warrants or orders, current year	65,703.42	—	—	49,231.95
Premiums	429.84	—	626.00	112.50
Transfers	1,371.91	20,145.79	11,177.21	197,991.25
From sinking funds	—	—	—	195,000.00
All other	1,371.91	20,145.79	11,177.21	2,991.25
Refunds	4,897.01	5,830.56	10,205.22	11,144.35
Agency, trust, and investment	209,144.86	215,621.38	201,471.47	409,813.59
Taxes and licenses for State	84,330.60	92,084.90	91,784.00	66,333.43
Taxes for county	78,292.91	100,543.00	80,614.09	60,899.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	36,521.45	22,993.48	27,885.38	288,759.09
All other	—	—	1,188.09	3,821.93
RECAPITULATION.				
Revenue and offsets to outlays	\$2,361,417.67	\$2,329,937.91	\$2,305,406.75	\$2,396,144.63
Premiums	429.84	—	626.00	112.50
Municipal indebtedness	2,970,703.42	2,490,000.00	2,506,000.00	1,905,551.95
Transfers and refunds	6,268.92	25,976.35	21,382.43	209,135.60
Agency, trust, and investment	209,144.86	215,621.38	201,471.47	409,813.59
Total receipts	\$5,547,964.71	\$5,061,535.64	\$5,034,886.65	\$4,920,758.27
Balance on hand, including funds	227,872.69	185,204.75	261,990.67	232,828.43
GRAND TOTAL	\$5,775,837.40	\$5,246,740.39	\$5,296,877.32	\$5,153,586.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
Maintenance	\$2,022,168.44	\$1,952,135.60	\$2,050,573.84	\$1,749,711.41
<i>Departmental</i>	<i>1,894,437.52</i>	<i>1,868,187.81</i>	<i>1,960,118.37</i>	<i>1,373,605.15</i>
General government	97,338.00	81,938.17	115,121.93	72,481.42
Protection of persons and property	315,505.29	282,099.61	293,703.17	242,077.56
Health and sanitation	156,824.82	128,859.35	181,708.13	109,538.36
Highways	200,758.79	200,201.30	128,190.84	122,147.34
Charities	440,062.54	549,470.20	447,287.98	218,745.11
Soldiers' benefits	58,396.20	60,870.55	54,929.43	34,008.89
Schools	494,623.20	497,480.05	596,909.93	524,608.49
Libraries	34,938.44	16,980.04	37,540.88	18,650.75
Recreation	58,782.26	19,676.37	56,803.64	19,281.59
Pensions	25,068.72	21,458.46	26,130.10	1,867.25
Unclassified	12,139.26	9,123.71	21,792.34	10,198.39
<i>Public service enterprises</i>	<i>107,149.88</i>	<i>57,458.06</i>	<i>65,785.24</i>	<i>364,533.86</i>
Electric light	—	—	—	282,575.06
Water	105,617.82	57,458.06	65,785.24	81,958.30
All other	1,532.16	—	—	—
<i>Cemeteries</i>	<i>20,079.32</i>	<i>25,917.25</i>	<i>24,670.23</i>	<i>11,572.90</i>
<i>Administration of trust funds</i>	<i>501.62</i>	<i>572.48</i>	—	—
Interest	118,943.12	136,726.35	204,023.49	165,712.67
<i>Loans, general purposes</i>	<i>103,528.12</i>	<i>113,576.35</i>	<i>184,981.69</i>	<i>116,739.23</i>
<i>Loans, public service enterprises</i>	<i>15,415.00</i>	<i>23,150.00</i>	<i>19,041.80</i>	<i>48,973.44</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	243,835.69	93,399.09	316,036.74	222,356.65
<i>Departmental</i>	<i>230,386.82</i>	<i>76,009.05</i>	<i>199,276.80</i>	<i>160,216.35</i>
General government	—	—	193.08	—
Protection of persons and property	700.00	—	4,357.87	—
Health and sanitation	57,410.53	19,424.81	68,080.99	36,370.12
Highways	115,186.62	33,894.99	43,815.99	112,427.55
Charities	—	2,339.25	294.33	—
Schools	—	—	55,970.48	4,280.25
Libraries	—	—	16,726.86	—
Recreation	57,089.67	350.00	453.71	7,138.43
Unclassified	—	—	9,383.49	—
<i>Public service enterprises</i>	<i>6,078.53</i>	<i>17,390.04</i>	<i>116,759.94</i>	<i>62,140.30</i>
Electric light	—	—	—	45,001.57
Water	6,078.53	17,390.04	116,759.94	17,138.73
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,370.34</i>	—	—	—
Municipal indebtedness	2,901,443.90	2,773,700.00	2,325,837.75	2,327,958.95
<i>From sinking funds</i>	—	—	—	<i>155,000.00</i>
<i>From revenue and other sources</i>	<i>228,000.00</i>	<i>233,700.00</i>	<i>350,837.75</i>	<i>339,400.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,605,000.00</i>	<i>2,540,000.00</i>	<i>1,975,000.00</i>	<i>1,726,820.00</i>
<i>Warrants or orders, previous years</i>	<i>68,443.90</i>	—	—	<i>66,738.95</i>
Transfers	1,371.91	20,145.79	11,177.21	197,991.25
<i>To sinking funds from revenue</i>	—	—	—	<i>1,182.17</i>
<i>All other</i>	<i>1,371.91</i>	<i>20,145.79</i>	<i>11,177.21</i>	<i>196,809.08</i>
Refunds	4,897.01	5,830.56	10,205.22	11,144.35
Agency, trust, and investment	213,643.62	209,171.54	194,255.81	222,831.17
<i>Taxes and licenses for State</i>	<i>94,330.50</i>	<i>92,084.90</i>	<i>91,784.00</i>	<i>66,333.43</i>
<i>Taxes for county</i>	<i>78,292.51</i>	<i>100,543.00</i>	<i>80,614.09</i>	<i>50,899.14</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>41,020.21</i>	<i>16,543.64</i>	<i>20,676.92</i>	<i>101,776.67</i>
<i>All other</i>	—	—	<i>1,180.80</i>	<i>3,821.93</i>
RECAPITULATION.				
Maintenance and interest	\$2,141,111.56	\$2,088,861.95	\$2,254,597.33	\$1,915,424.08
Permanent debt (except from sinking funds)	228,000.00	233,700.00	350,837.75	339,400.00
Sinking fund requirements from revenue	—	—	—	1,182.17
Outlays	243,835.69	93,399.09	316,036.74	222,356.65
Permanent debt from sinking funds	—	—	—	195,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,673,443.90	2,540,000.00	1,975,000.00	1,793,558.95
Transfers (except to sinking funds) and refunds	6,268.92	25,976.35	21,382.43	207,953.43
Agency, trust, and investment	213,643.62	209,171.54	194,255.81	222,831.17
Total payments	\$5,506,303.69	\$5,191,108.93	\$5,112,110.06	\$4,897,706.45
Balance on hand, including funds	269,533.71	55,631.46	184,767.26	255,880.25
GRAND TOTAL	\$5,775,837.40	\$5,246,740.39	\$5,296,877.32	\$5,153,586.70

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
REVENUE.	\$1,929,974.66	\$1,731,668.31	\$1,097,666.42	\$1,499,848.43
General	1,666,623.85	1,465,641.52	865,339.99	1,244,020.00
Taxes	1,572,035.84	1,403,512.16	800,590.07	1,195,458.53
Property, poll, and income	1,554,220.95	1,341,944.04	768,925.28	1,146,078.84
Corporation, bank, etc.	17,814.89	61,568.12	31,664.79	49,379.69
Licenses and permits	13,121.30	2,418.40	3,238.58	5,218.45
Fines and forfeits	373.58	1,175.85	2,532.93	2,418.77
Grants and gifts	81,093.13	58,220.18	58,972.56	40,924.25
For expenses	81,093.13	58,220.18	58,972.56	40,924.25
For outlays	—	—	—	—
All other	—	314.93	5.85	—
Commercial	263,350.81	266,026.79	232,326.43	255,828.43
Special assessments	12,636.03	22,153.39	5,359.25	—
To meet expenses	12,019.98	—	673.73	—
To meet outlays	616.05	22,153.39	1,685.52	—
Privileges	19,464.07	39,639.96	36,099.62	34,233.42
Departmental	81,517.66	88,958.77	61,997.03	35,054.98
General government	9,938.68	3,385.60	896.11	4,201.83
Protection of persons and property	115.77	323.11	200.59	3,257.57
Health and sanitation	1,978.52	4,040.28	3,263.12	3,762.26
Highways	1.00	227.75	2,608.35	3,432.20
Charities	51,104.54	64,364.10	28,124.25	14,857.15
Soldiers' benefits	3,041.00	1,614.50	540.00	3,575.25
Schools	703.24	14,147.90	24,655.46	866.42
Libraries	241.80	251.57	861.15	—
Recreation	—	603.96	—	958.55
Unclassified	14,393.11	—	848.00	143.75
Public service enterprises	111,691.06	80,495.19	85,436.96	166,722.07
Electric light	—	—	—	—
Water	111,691.06	80,495.19	83,436.96	166,722.07
All other	—	—	2,000.00	—
Cemeteries	—	14,104.79	4,318.50	1,921.61
Interest	38,041.99	20,674.69	39,115.07	17,906.35
On sinking funds	—	—	—	—
On trust and investment funds	62.01	5,095.61	22,813.84	4,831.33
All other	37,979.98	15,579.08	16,301.23	13,075.02
NON-REVENUE.	\$1,815,926.34	\$1,558,036.41	\$1,072,150.36	\$1,515,422.70
Offsets to outlays	—	116.24	—	6,523.10
Departmental	—	116.24	—	2,681.95
Public service enterprises	—	—	—	3,841.15
Cemeteries	—	—	—	—
Municipal indebtedness	1,730,906.69	1,397,699.30	900,000.00	1,370,294.90
Loans, general purposes	—	75,000.00	—	80,000.00
Loans, public service enterprises	—	30,000.00	—	90,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,521,891.00	1,300,000.00	900,000.00	1,300,000.00
Unpaid warrants or orders, current year	209,015.69	—	—	—
Premiums	—	2,699.30	—	294.90
Transfers	—	4,492.59	7,769.31	14,152.79
From sinking funds	—	—	—	—
All other	—	4,492.59	7,769.31	14,152.79
Refunds	18,653.65	8,117.59	2,803.57	2,901.03
Agency, trust, and investment	66,366.00	147,610.69	161,577.48	121,550.88
Taxes and licenses for State	66,366.00	73,863.43	45,064.47	62,616.78
Taxes for county	—	62,782.93	87,854.65	52,473.90
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	10,835.73	28,601.96	4,933.30
All other	—	128.60	56.40	1,527.00
RECAPITULATION.				
Revenue and offsets to outlays	\$1,929,974.66	\$1,731,784.55	\$1,097,666.42	\$1,506,371.53
Premiums	—	2,699.30	—	294.90
Municipal indebtedness	1,730,906.69	1,395,000.00	900,000.00	1,370,000.00
Transfers and refunds	18,653.65	12,610.18	10,572.88	17,053.82
Agency, trust, and investment	66,366.00	147,610.69	161,577.48	121,550.88
Total receipts	\$3,745,901.00	\$3,289,704.72	\$2,169,816.78	\$3,015,271.13
Balance on hand, including funds	16,118.10	102,146.01	47,653.83	199,907.66
GRAND TOTAL	\$3,762,019.10	\$3,391,850.73	\$2,217,470.61	\$3,215,178.79

Graded According to Population of 1930 — Continued.

PAYMENTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
Maintenance	\$1,655,431.63	\$1,484,849.14	\$1,046,223.41	\$1,245,949.38
<i>Departmental</i>	<i>1,604,089.28</i>	<i>1,418,085.59</i>	<i>985,060.58</i>	<i>1,180,256.77</i>
General government	100,531.40	67,861.80	50,698.77	76,871.30
Protection of persons and property	240,029.65	268,509.83	150,004.76	199,730.16
Health and sanitation	91,763.97	105,257.93	48,666.38	69,160.36
Highways	77,899.49	178,641.04	178,240.29	112,688.51
Charities	281,802.31	223,791.80	139,176.41	272,857.75
Soldiers' benefits	86,474.96	15,342.40	21,702.90	43,694.01
Schools	655,572.66	495,560.85	348,437.57	367,871.31
Libraries	7,186.64	35,979.58	38,772.50	1,000.00
Recreation	27,524.58	12,952.97	1,818.95	11,637.93
Pensions	13,760.69	8,404.72	1,882.21	13,478.70
Unclassified	21,542.93	5,782.67	5,659.84	11,266.74
<i>Public service enterprises</i>	<i>51,342.35</i>	<i>50,371.13</i>	<i>54,547.52</i>	<i>64,103.33</i>
Electric light	—	—	—	—
Water	51,342.35	50,371.13	52,901.72	64,103.33
All other	—	—	1,645.80	—
<i>Cemeteries</i>	<i>—</i>	<i>16,392.42</i>	<i>6,322.81</i>	<i>1,589.28</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>292.50</i>	<i>—</i>
Interest	187,379.18	80,322.63	33,093.14	122,090.69
<i>Loans, general purposes</i>	<i>141,005.31</i>	<i>77,842.63</i>	<i>33,093.14</i>	<i>85,842.74</i>
<i>Loans, public service enterprises</i>	<i>46,373.87</i>	<i>2,480.00</i>	<i>—</i>	<i>36,247.95</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,472.83	199,172.73	55,105.05	296,554.78
<i>Departmental</i>	<i>12,331.29</i>	<i>153,887.41</i>	<i>26,666.61</i>	<i>202,361.84</i>
General government	—	4,655.22	—	366.80
Protection of persons and property	—	—	—	24,875.16
Health and sanitation	1,807.02	139,068.42	4,031.31	56,001.53
Highways	8,937.69	9,407.60	18,084.63	108,449.29
Charities	—	—	—	944.28
Schools	114.04	—	2,812.04	—
Libraries	—	—	—	—
Recreation	1,472.54	756.17	1,738.63	11,724.78
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>141.54</i>	<i>42,854.79</i>	<i>28,438.44</i>	<i>94,044.44</i>
Electric light	—	—	—	—
Water	141.54	42,854.79	28,438.44	94,044.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,430.53</i>	<i>—</i>	<i>148.50</i>
Municipal indebtedness	1,765,679.92	1,396,000.00	861,960.00	1,343,375.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>330,079.92</i>	<i>146,000.00</i>	<i>161,960.00</i>	<i>243,375.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,435,600.00</i>	<i>1,250,000.00</i>	<i>800,000.00</i>	<i>1,100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	4,492.59	7,769.31	14,152.79
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>4,492.59</i>	<i>7,769.31</i>	<i>14,152.79</i>
Refunds	18,653.65	8,117.59	2,803.57	2,901.03
Agency, trust, and investment	66,394.01	147,524.50	161,462.83	122,258.11
<i>Taxes and licenses for State</i>	<i>66,366.00</i>	<i>73,863.43</i>	<i>45,064.47</i>	<i>62,616.78</i>
<i>Taxes for county</i>	<i>—</i>	<i>62,782.93</i>	<i>87,854.65</i>	<i>52,473.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>28.01</i>	<i>10,749.54</i>	<i>28,487.31</i>	<i>5,640.43</i>
<i>All other</i>	<i>—</i>	<i>128.60</i>	<i>56.40</i>	<i>1,527.00</i>
RECAPITULATION.				
Maintenance and interest	\$1,842,810.81	\$1,565,171.77	\$1,079,316.55	\$1,368,040.07
Permanent debt (except from sinking funds)	330,079.92	146,000.00	161,960.00	243,375.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,472.83	199,172.73	55,105.05	296,554.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,435,600.00	1,250,000.00	800,000.00	1,100,000.00
Transfers (except to sinking funds) and refunds	18,653.65	12,610.18	10,572.88	17,053.82
Agency, trust, and investment	66,394.01	147,524.50	161,462.83	122,258.11
Total payments	\$3,706,011.22	\$3,320,479.18	\$2,168,417.31	\$3,147,281.78
Balance on hand, including funds	56,007.88	71,371.55	49,053.30	67,897.01
GRAND TOTAL	\$3,762,019.10	\$3,391,850.73	\$2,217,470.61	\$3,215,178.79

*1 Includes \$1,960 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
REVENUE.	\$1,516,762.23	\$1,007,356.43	\$1,243,998.40	\$871,355.39
General	1,234,869.29	777,976.63	1,025,498.60	701,898.61
Taxes	1,172,335.82	719,325.12	973,402.06	672,129.34
Property, poll, and income	1,156,068.01	674,949.86	931,928.25	605,070.11
Corporation, bank, etc.	16,265.91	44,375.26	41,473.81	67,059.23
Licenses and permits	2,291.00	2,076.33	2,635.02	4,628.01
Fines and forfeits	494.00	1,076.30	855.62	536.12
Grants and gifts	59,750.37	55,498.38	48,615.90	24,805.14
For expenses	59,750.37	55,498.38	48,615.90	24,805.14
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	281,892.94	229,379.80	218,499.80	169,456.78
Special assessments	41,592.72	6,368.16	4,245.42	464.31
To meet expenses	39.99	—	101.80	—
To meet outlays	41,552.73	6,368.16	4,144.62	464.31
Privileges	46,900.63	28,219.31	29,927.22	29,950.78
Departmental	37,874.33	79,196.12	46,608.63	57,654.88
General government	3,563.82	5,078.93	3,560.64	1,867.98
Protection of persons and property	351.16	138.77	210.45	338.99
Health and sanitation	7,125.96	2,898.25	1,964.13	3,860.67
Highways	4,261.70	706.47	9.66	152.14
Charities	15,028.69	60,826.46	35,935.29	41,406.23
Soldiers' benefits	2,221.13	1,278.75	941.50	594.00
Schools	910.90	5,872.16	1,816.27	8,915.19
Libraries	1,099.76	1,105.16	663.69	519.68
Recreation	263.52	651.17	195.00	—
Unclassified	3,047.69	—	1,312.00	—
Public service enterprises	94,319.34	96,404.73	100,315.64	67,493.14
Electric light	—	—	—	—
Water	94,319.34	96,194.53	100,315.64	66,816.54
All other	—	210.20	—	676.60
Cemeteries	16,574.55	8,800.03	—	6,948.86
Interest	44,631.37	10,391.45	37,401.89	6,944.81
On sinking funds	—	—	6,483.21	—
On trust and investment funds	736.55	1,152.37	18,243.32	553.27
All other	43,894.82	9,239.08	12,675.36	6,391.54
NON-REVENUE.	\$2,116,302.10	\$1,107,557.55	\$1,192,297.49	\$1,030,148.29
Offsets to outlays	7,233.29	2,074.22	8,251.11	1,165.83
Departmental	7,233.29	2,074.22	8,251.11	1,165.83
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,950,000.00	952,835.06	1,000,000.00	910,550.00
Loans, general purposes	650,000.00	60,000.00	—	98,400.00
Loans, public service enterprises	—	80,000.00	—	62,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,300,000.00	770,000.00	1,000,000.00	750,000.00
Unpaid warrants or orders, current year	—	42,785.06	—	—
Premiums	—	50.00	—	150.00
Transfers	5,017.96	47,913.90	52,155.00	6.00
From sinking funds	—	—	138,000.00	—
All other	5,017.96	47,913.90	14,155.00	6.00
Refunds	14,211.44	4,160.97	1,813.59	41,299.27
Agency, trust, and investment	139,839.41	100,573.40	130,077.79	107,127.19
Taxes and licenses for State	57,478.50	42,081.50	43,979.50	40,231.16
Taxes for county	50,847.38	44,429.00	34,317.02	60,707.58
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	31,212.93	13,918.90	51,684.47	6,166.65
All other	300.60	144.00	196.80	31.80
RECAPITULATION.				
Revenue and offsets to outlays	\$1,523,995.52	\$1,009,430.65	\$1,252,249.51	\$872,521.22
Premiums	50.00	—	—	150.00
Municipal indebtedness	1,950,000.00	952,785.06	1,000,000.00	910,400.00
Transfers and refunds	19,229.40	52,074.87	53,968.59	11,305.27
Agency, trust, and investment	139,839.41	100,573.40	130,077.79	107,127.19
Total receipts	\$3,633,064.33	\$2,114,913.98	\$2,436,295.89	\$1,901,503.68
Balance on hand, including funds	183,078.77	36,050.32	176,597.04	68,629.81
GRAND TOTAL	\$3,816,143.10	\$2,150,964.30	\$2,612,892.93	\$1,970,133.49

¹ Includes \$8,000 from investment fund.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
Maintenance	\$1,118,447.58	\$891,192.53	\$1,151,869.68	\$916,232.44
<i>Departmental</i>	<i>1,051,467.30</i>	<i>846,851.10</i>	<i>1,114,779.89</i>	<i>879,048.48</i>
General government	78,650.15	37,176.21	64,300.92	48,183.75
Protection of persons and property	184,124.57	118,294.36	178,750.92	120,378.05
Health and sanitation	94,402.50	39,028.28	40,043.59	48,584.83
Highways	78,966.06	112,034.59	60,229.40	96,817.56
Charities	93,712.12	223,488.10	355,383.44	189,139.76
Soldiers' benefits	32,067.76	27,660.82	49,665.34	47,760.04
Schools	375,938.18	262,476.17	327,281.93	287,296.31
Libraries	20,524.01	13,927.97	17,177.39	21,002.36
Recreation	47,867.23	4,285.91	14,025.46	4,109.49
Pensions	19,318.65	1,872.00	2,385.00	5,253.00
Unclassified	25,886.07	6,606.69	5,536.50	10,523.33
<i>Public service enterprises</i>	<i>39,702.57</i>	<i>33,695.71</i>	<i>36,714.66</i>	<i>26,781.95</i>
Electric light	—	—	—	—
Water	39,702.57	33,028.12	36,714.66	25,411.54
All other	—	667.59	—	1,370.41
<i>Cemeteries</i>	<i>27,287.71</i>	<i>10,645.72</i>	—	<i>10,403.01</i>
<i>Administration of trust funds</i>	—	—	375.13	—
Interest	127,272.16	69,539.20	61,835.08	45,594.86
<i>Loans, general purposes</i>	<i>97,500.30</i>	<i>51,092.11</i>	<i>41,895.08</i>	<i>40,123.75</i>
<i>Loans, public service enterprises</i>	<i>29,771.86</i>	<i>18,447.09</i>	<i>19,940.00</i>	<i>5,471.11</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	523,922.61	143,756.67	77,202.19	147,135.00
<i>Departmental</i>	<i>515,534.69</i>	<i>80,536.67</i>	<i>71,119.74</i>	<i>89,263.09</i>
General government	—	—	1,555.99	—
Protection of persons and property	—	—	5,500.00	719.09
Health and sanitation	31,813.91	71,273.98	6,210.56	—
Highways	59,924.50	9,262.69	57,114.35	88,544.00
Charities	—	—	—	—
Schools	423,719.36	—	738.84	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	76.92	—	—	—
<i>Public service enterprises</i>	<i>8,387.92</i>	<i>59,917.83</i>	<i>6,082.45</i>	<i>57,871.91</i>
Electric light	—	—	—	—
Water	8,387.92	59,917.83	6,082.45	57,871.91
All other	—	—	—	—
<i>Cemeteries</i>	—	3,302.17	—	—
Municipal indebtedness	1,485,238.97	817,396.72	1,040,500.00	651,045.00
<i>From sinking funds</i>	—	—	¹ 38,000.00	—
<i>From revenue and other sources</i>	<i>235,238.97</i>	<i>118,000.00</i>	<i>102,500.00</i>	<i>101,045.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,250,000.00</i>	<i>670,000.00</i>	<i>900,000.00</i>	<i>550,000.00</i>
<i>Warrants or orders, previous years</i>	—	29,396.72	—	—
Transfers	5,017.96	47,913.90	52,155.00	6.00
<i>To sinking funds from revenue</i>	—	—	10,000.00	—
<i>All other</i>	<i>5,017.96</i>	<i>47,913.90</i>	<i>42,155.00</i>	<i>6.00</i>
Refunds	14,211.44	4,160.97	1,813.59	11,299.27
Agency, trust, and investment	139,631.30	98,640.52	108,127.73	107,699.42
<i>Taxes and licenses for State</i>	<i>57,478.50</i>	<i>42,081.50</i>	<i>43,979.50</i>	<i>40,231.16</i>
<i>Taxes for county</i>	<i>50,847.38</i>	<i>44,429.00</i>	<i>34,317.02</i>	<i>60,707.58</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>31,008.42</i>	<i>11,989.62</i>	<i>29,634.41</i>	<i>6,728.88</i>
<i>All other</i>	<i>297.00</i>	<i>140.40</i>	<i>196.80</i>	<i>31.80</i>
RECAPITULATION.				
Maintenance and interest	\$1,245,719.74	\$960,731.73	\$1,213,704.76	\$961,827.30
Permanent debt (except from sinking funds)	235,238.97	118,000.00	102,500.00	101,045.00
Sinking fund requirements from revenue	—	—	10,000.00	—
Outlays	523,922.61	143,756.67	77,202.19	147,135.00
Permanent debt from sinking funds	—	—	138,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,250,000.00	699,396.72	900,000.00	550,000.00
Transfers (except to sinking funds) and refunds	19,229.40	52,074.87	43,968.59	11,305.27
Agency, trust, and investment	139,631.30	98,640.52	108,127.73	107,699.42
Total payments	\$3,413,742.02	\$2,072,600.51	\$2,493,503.27	\$1,879,011.99
Balance on hand, including funds	402,401.08	78,363.79	119,389.66	91,121.50
GRAND TOTAL	\$3,816,143.10	\$2,150,964.30	\$2,612,892.93	\$1,970,133.49

¹ Includes \$8,000 from investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
REVENUE.	\$1,499,759.61	\$1,398,801.33	\$1,128,323.49	\$856,292.44
General	853,818.23	842,904.19	889,387.36	654,992.21
<i>Taxes</i>	823,092.19	788,141.56	854,719.40	627,642.40
Property, poll, and income	759,991.98	751,428.61	820,088.06	587,619.60
Corporation, bank, etc.	63,100.21	36,712.95	34,631.34	40,022.80
<i>Licenses and permits</i>	2,025.00	3,847.93	1,687.06	3,268.35
<i>Fines and forfeits</i>	3,157.80	1,563.23	505.98	574.62
<i>Grants and gifts</i>	25,543.24	49,351.47	32,474.92	23,506.84
For expenses	25,543.24	49,351.47	32,474.92	23,506.84
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	645,941.38	555,897.14	238,936.13	201,300.23
<i>Special assessments</i>	778.34	5,089.32	—	8,233.99
To meet expenses	—	—	—	7,478.64
To meet outlays	778.34	5,089.32	—	755.35
<i>Privileges</i>	22,992.62	26,733.73	34,440.45	22,179.02
<i>Departmental</i>	105,388.61	59,397.86	68,595.91	76,348.92
General government	1,405.37	2,466.29	11,802.74	3,427.15
Protection of persons and property	475.71	222.69	275.98	2,628.45
Health and sanitation	27,690.38	3,833.49	24,963.70	2,640.96
Highways	155.60	427.31	29.78	4,252.41
Charities	71,587.96	18,682.51	22,938.87	48,202.32
Soldiers' benefits	1,020.00	2,286.67	1,441.50	851.75
Schools	758.51	31,038.85	6,866.57	9,831.08
Libraries	—	—	243.33	—
Recreation	—	324.05	—	4,477.80
Unclassified	2,295.08	16.00	33.44	37.00
<i>Public service enterprises</i>	495,792.55	446,846.60	102,882.12	75,426.60
Electric light	328,148.62	357,066.16	—	—
Water	167,397.68	89,780.44	102,882.12	75,426.60
All other	246.05	—	—	—
<i>Cemeteries</i>	5,201.39	17.13	6,031.41	4,829.81
<i>Interest</i>	15,788.07	17,912.50	26,986.24	14,281.89
On sinking funds	—	—	—	—
On trust and investment funds	2,831.12	128.82	5,887.80	10.90
All other	12,956.95	17,783.68	21,098.44	14,270.99
NON-REVENUE.	\$1,301,693.41	\$727,796.11	\$870,959.59	\$589,488.45
Offsets to outlays	1,633.75	23,640.77	670.73	12,696.28
<i>Departmental</i>	1,633.75	23,640.77	670.73	10,750.00
<i>Public service enterprises</i>	—	—	—	1,946.28
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,190,411.00	625,000.00	781,584.05	475,000.00
<i>Loans, general purposes</i>	—	—	10,984.21	—
<i>Loans, public service enterprises</i>	90,000.00	—	39,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,100,000.00	625,000.00	700,000.00	475,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	31,595.94	—
<i>Premiums</i>	411.00	—	3.90	—
Transfers	2,226.88	128.82	252.50	—
<i>From sinking funds</i>	—	—	—	—
All other	2,226.88	128.82	252.50	—
Refunds	10,567.50	1,657.58	8,834.34	4,292.45
Agency, trust, and investment	96,854.28	77,368.94	79,617.97	97,499.72
<i>Taxes and licenses for State</i>	43,613.86	35,422.50	38,515.50	40,147.73
<i>Taxes for county</i>	35,385.05	36,520.32	33,475.34	42,846.00
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	16,045.50	3,164.79	7,471.13	14,165.19
All other	1,809.87	2,261.33	156.00	340.80
RECAPITULATION.				
Revenue and offsets to outlays	\$1,501,393.36	\$1,422,442.10	\$1,128,994.22	\$868,988.72
Premiums	411.00	—	3.90	—
Municipal indebtedness	1,190,000.00	625,000.00	781,580.15	475,000.00
Transfers and refunds	12,794.38	1,786.40	9,086.84	4,292.45
Agency, trust, and investment	96,854.28	77,368.94	79,617.97	97,499.72
Total receipts	\$2,801,453.02	\$2,126,597.44	\$1,999,283.08	\$1,445,780.89
Balance on hand, including funds	166,776.10	38,116.42	114,468.71	49,638.61
GRAND TOTAL	\$2,968,229.12	\$2,164,713.86	\$2,113,751.79	\$1,495,419.50

¹ Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
Maintenance	\$1,367,766.76	\$1,215,989.75	\$847,992.40	\$753,366.27
<i>Departmental</i>	<i>1,020,421.61</i>	<i>885,608.13</i>	<i>798,704.97</i>	<i>694,879.56</i>
General government	61,834.49	40,924.83	53,019.40	34,707.09
Protection of persons and property	183,468.17	110,155.91	105,672.25	87,206.29
Health and sanitation	86,685.19	40,812.62	47,472.52	58,420.47
Highways	72,834.68	77,744.14	67,628.51	77,255.14
Charities	194,183.30	173,256.67	147,685.29	153,592.00
Soldiers' benefits	26,415.86	10,991.46	16,705.66	24,361.36
Schools	346,931.77	396,050.76	297,164.84	202,895.99
Libraries	3,000.00	23,240.94	21,157.13	12,175.00
Recreation	15,091.45	4,144.92	15,650.39	19,092.60
Pensions	10,428.24	88.00	11,502.00	7,531.22
Unclassified	19,548.46	8,191.88	15,046.98	17,642.40
<i>Public service enterprises</i>	<i>338,745.62</i>	<i>330,193.02</i>	<i>38,062.96</i>	<i>49,000.56</i>
Electric light	215,325.69	¹ 295,045.31	—	—
Water	121,839.74	35,147.71	38,062.96	49,000.56
All other	1,580.19	—	—	—
<i>Cemeteries</i>	<i>8,599.53</i>	<i>188.60</i>	<i>11,224.47</i>	<i>9,486.15</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	78,079.37	72,706.16	102,337.06	40,243.40
<i>Loans, general purposes</i>	<i>70,674.37</i>	<i>51,661.16</i>	<i>87,415.14</i>	<i>38,443.40</i>
<i>Loans, public service enterprises</i>	<i>7,405.00</i>	<i>21,045.00</i>	<i>14,921.92</i>	<i>1,800.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	201,763.31	77,672.33	94,446.26	48,085.98
<i>Departmental</i>	<i>152,245.52</i>	<i>63,931.04</i>	<i>27,183.34</i>	<i>36,157.32</i>
General government	3,960.00	—	206.05	—
Protection of persons and property	5,333.31	—	—	—
Health and sanitation	31,935.48	7,593.28	15,765.78	5,058.99
Highways	1,053.55	54,001.62	11,080.78	30,302.99
Charities	92,206.32	—	—	—
Schools	1,568.13	17.50	—	—
Libraries	—	—	70.73	—
Recreation	16,188.73	2,318.64	—	795.34
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>49,517.79</i>	<i>13,391.29</i>	<i>67,262.92</i>	<i>11,928.66</i>
Electric light	6,681.77	¹ 13,244.66	—	—
Water	42,836.02	146.63	67,262.92	11,928.66
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>350.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,156,000.00	651,600.00	950,424.47	521,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>131,000.00</i>	<i>156,600.00</i>	<i>200,424.47</i>	<i>71,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,025,000.00</i>	<i>495,000.00</i>	<i>750,000.00</i>	<i>450,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,226.88	128.82	252.50	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,226.88</i>	<i>128.82</i>	<i>252.50</i>	<i>—</i>
Refunds	10,567.50	1,657.58	8,834.34	4,292.45
Agency, trust, and investment	94,983.31	78,319.32	79,257.79	97,425.62
<i>Taxes and licenses for State</i>	<i>43,613.86</i>	<i>35,422.50</i>	<i>38,516.50</i>	<i>40,147.73</i>
<i>Taxes for county</i>	<i>35,385.05</i>	<i>36,520.32</i>	<i>33,475.34</i>	<i>42,846.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>14,552.44</i>	<i>4,621.85</i>	<i>7,132.55</i>	<i>14,091.09</i>
<i>All other</i>	<i>1,431.96</i>	<i>1,754.65</i>	<i>134.40</i>	<i>340.80</i>
RECAPITULATION.				
Maintenance and interest	\$1,445,846.13	\$1,288,695.91	\$950,329.46	\$793,609.67
Permanent debt (except from sinking funds)	131,000.00	156,600.00	200,424.47	71,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	201,763.31	77,672.33	94,446.26	48,085.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,025,000.00	495,000.00	750,000.00	450,000.00
Transfers (except to sinking funds) and refunds	12,794.38	1,786.40	9,086.84	4,292.45
Agency, trust, and investment	94,983.31	78,319.32	79,257.79	97,425.62
Total payments	\$2,911,387.13	\$2,098,073.96	\$2,083,544.82	\$1,464,913.72
Balance on hand, including funds	56,841.99	66,639.90	30,206.97	30,505.78
GRAND TOTAL	\$2,968,229.12	\$2,164,713.86	\$2,113,751.79	\$1,495,419.50

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Marlborough	Newburyport
	POPULATION 15,587	POPULATION 15,084
REVENUE.	\$779,257.58	\$669,395.60
General	617,491.88	527,650.34
<i>Taxes</i>	<i>696,354.62</i>	<i>602,948.39</i>
Property, poll, and income	579,845.09	488,650.51
Corporation, bank, etc.	15,509.53	14,297.88
<i>Licenses and permits</i>	<i>878.61</i>	<i>1,167.60</i>
<i>Fines and forfeits</i>	<i>1,108.35</i>	<i>866.00</i>
<i>Grants and gifts</i>	<i>20,160.30</i>	<i>22,678.35</i>
For expenses	20,150.30	22,678.35
For outlays	—	—
<i>All other</i>	<i>—</i>	<i>—</i>
Commercial	161,765.70	141,745.26
<i>Special assessments</i>	<i>3,780.62</i>	<i>539.09</i>
To meet expenses	1,246.05	539.09
To meet outlays	2,534.47	—
<i>Privileges</i>	<i>17,701.10</i>	<i>22,633.94</i>
<i>Departmental</i>	<i>68,804.15</i>	<i>30,833.95</i>
General government	1,336.68	2,172.16
Protection of persons and property	1,893.54	2,662.09
Health and sanitation	15,129.41	2,199.39
Highways	2,923.02	867.61
Charities	34,106.01	14,231.84
Soldiers' benefits	2,886.40	3,950.84
Schools	10,311.80	4,194.58
Libraries	117.29	555.44
Recreation	—	—
Unclassified	100.00	—
<i>Public service enterprises</i>	<i>55,014.00</i>	<i>67,264.67</i>
Electric light	—	—
Water	55,014.00	59,472.00
All other	—	7,792.67
<i>Cemeteries</i>	<i>2,006.76</i>	<i>45.00</i>
<i>Interest</i>	<i>14,459.17</i>	<i>20,428.61</i>
On sinking funds	610.23	—
On trust and investment funds	2,079.30	11,647.44
All other	11,769.64	8,781.17
NON-REVENUE.	\$847,520.01	\$560,384.93
Offsets to outlays	4,482.47	7,010.47
<i>Departmental</i>	<i>2,671.11</i>	<i>6,739.67</i>
<i>Public service enterprises</i>	<i>1,811.36</i>	<i>270.80</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	770,000.00	490,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>40,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>770,000.00</i>	<i>450,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>
Transfers	2,300.00	7,814.13
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,300.00</i>	<i>7,814.13</i>
Refunds	2,735.28	670.26
Agency, trust, and investment	68,002.26	54,890.07
<i>Taxes and licenses for State</i>	<i>28,200.00</i>	<i>25,175.00</i>
<i>Taxes for county</i>	<i>23,618.17</i>	<i>19,603.57</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,789.29</i>	<i>10,181.50</i>
<i>All other</i>	<i>394.80</i>	<i>30.00</i>
RECAPITULATION.		
Revenue and offsets to outlays	\$783,740.05	\$676,406.07
Premiums	—	—
Municipal indebtedness	770,000.00	490,000.00
Transfers and refunds	5,035.28	8,484.39
Agency, trust, and investment	68,002.26	54,890.07
Total receipts	\$1,626,777.59	\$1,229,780.53
Balance on hand, including funds	58,126.42	69,033.50
GRAND TOTAL	\$1,684,903.01	\$1,298,814.03

Graded According to Population of 1930 — Continued.

	PAYMENTS.	Marlborough Population 15,587	Newburyport Population 15,084
Maintenance		\$630,477.34	\$602,844.54
<i>Departmental</i>		<i>600,004.38</i>	<i>548,059.59</i>
General government		34,537.91	25,644.57
Protection of persons and property		82,502.80	82,236.45
Health and sanitation		43,468.04	38,378.88
Highways		88,495.48	69,853.35
Charities		136,538.67	101,830.34
Soldiers' benefits		23,454.80	27,164.76
Schools		172,639.03	172,715.21
Libraries		8,165.07	15,219.21
Recreation		3,232.19	6,243.14
Pensions		2,708.05	1,200.00
Unclassified		4,262.34	7,573.68
<i>Public service enterprises</i>		<i>26,932.11</i>	<i>53,781.72</i>
Electric light		—	—
Water		26,932.11	43,399.61
All other		—	10,382.11
<i>Cemeteries</i>		<i>3,540.85</i>	<i>1,003.23</i>
Administration of trust funds		—	—
Interest		57,637.01	25,287.30
<i>Loans, general purposes</i>		<i>55,862.01</i>	<i>23,007.30</i>
<i>Loans, public service enterprises</i>		<i>1,775.00</i>	<i>2,280.00</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
Outlays		39,508.93	61,701.85
<i>Departmental</i>		<i>35,676.97</i>	<i>58,906.48</i>
General government		—	—
Protection of persons and property		—	—
Health and sanitation		3,588.38	409.05
Highways		9,910.16	58,497.42
Charities		—	—
Schools		22,178.43	—
Libraries		—	—
Recreation		—	—
Unclassified		—	—
<i>Public service enterprises</i>		<i>3,831.96</i>	<i>2,796.37</i>
Electric light		—	—
Water		3,831.96	2,795.37
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
Municipal indebtedness		851,000.00	467,500.00
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>161,000.00</i>	<i>117,500.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>600,000.00</i>	<i>350,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
Transfers		2,300.00	7,814.13
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>2,300.00</i>	<i>7,814.13</i>
Refunds		2,735.28	670.26
Agency, trust, and investment		66,281.22	52,046.99
<i>Taxes and licenses for State</i>		<i>28,200.00</i>	<i>23,175.00</i>
<i>Taxes for county</i>		<i>23,618.17</i>	<i>19,503.57</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>14,080.25</i>	<i>7,338.42</i>
<i>All other</i>		<i>382.80</i>	<i>30.00</i>
RECAPITULATION.			
Maintenance and interest		\$688,114.35	\$628,131.84
Permanent debt (except from sinking funds)		161,000.00	117,500.00
Sinking fund requirements from revenue		—	—
Outlays		39,508.93	61,701.85
Permanent debt from sinking funds		—	—
Bonds refunded, current year		—	—
Temporary loans		690,000.00	350,000.00
Transfers (except to sinking funds) and refunds		5,035.28	8,484.39
Agency, trust, and investment		66,281.22	52,046.99
Total payments		\$1,649,939.78	\$1,217,865.07
<i>Balance on hand, including funds</i>		<i>34,963.23</i>	<i>80,948.96</i>
GRAND TOTAL		\$1,684,903.01	\$1,298,814.03

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,940,335
REVENUE.		\$208,769,159.03
General		169,668,271.49
<i>Taxes</i>		158,146,151.85
Property, poll, and income		151,025,718.66
Corporation, bank, etc.		7,120,433.19
<i>Licenses and permits</i>		592,665.49
<i>Fines and forfeits</i>		253,558.20
<i>Grants and gifts</i>		10,669,686.19
For expenses		10,637,301.19
For outlays		32,385.00
All other		6,209.76
Commercial		39,100,887.54
<i>Special assessments</i>		1,590,953.30
To meet expenses		846,780.83
To meet outlays		744,172.47
<i>Privileges</i>		3,367,743.68
<i>Departmental</i>		9,106,641.73
General government		43,524.03
Protection of persons and property		184,222.99
Health and sanitation		933,110.23
Highways		182,704.85
Charities		5,388,335.90
Soldiers' benefits		212,892.44
Schools		1,376,654.62
Libraries		71,229.73
Recreation		246,866.42
Unclassified		164,090.32
<i>Public service enterprises</i>		19,105,275.97
Electric light		2,856,314.45
Water		13,004,911.57
All other		3,244,049.95
<i>Cemeteries</i>		613,145.43
<i>Interest</i>		5,327,127.43
On sinking funds		1,801,952.42
On trust and investment funds		1,192,903.27
All other		2,332,271.74
NON-REVENUE.		\$218,772,029.71
Offsets to outlays		575,807.49
<i>Departmental</i>		473,496.46
<i>Public service enterprises</i>		103,311.03
<i>Cemeteries</i>		-
Municipal indebtedness		174,801,036.13
<i>Loans, general purposes</i>		15,431,284.21
<i>Loans, public service enterprises</i>		9,267,000.00
<i>Loans, cemeteries</i>		-
<i>Bonds refunded, current year</i>		-
<i>Temporary loans (including revenue loans)</i>		147,488,469.56
<i>Unpaid warrants or orders, current year</i>		2,514,280.70
<i>Premiums</i>		4,100,001.66
Transfers		10,115,465.25
<i>From sinking funds</i>		6,411,410.31
All other		3,704,054.94
Refunds		2,513,564.31
Agency, trust, and investment		30,766,156.53
<i>Taxes and licenses for State</i>		7,653,574.40
<i>Taxes for county</i>		8,164,387.06
<i>Reimbursements for grade crossings</i>		-
<i>Sinking and other permanent funds</i>		14,885,680.79
All other		62,514.28
RECAPITULATION.		
Revenue and offsets to outlays		\$209,344,966.52
Premiums		4,100,001.66
Municipal indebtedness		174,701,034.47
Transfers and refunds		12,629,029.56
Agency, trust, and investment		30,766,156.53
Total receipts		\$427,541,188.74
Balance on hand, including funds		23,910,688.18
GRAND TOTAL		\$451,451,876.92

¹ Includes \$34.40 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$33,900 applied to payment of interest on loans.⁴ Includes \$15,415 of premiums on Traffic Tunnel loans, available for construction.⁵ Includes \$8,000 from investment fund.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,940,335
Maintenance		\$179,569,658.25
<i>Departmental</i>		<i>169,099,352.80</i>
General government		7,037,244.46
Protection of persons and property		27,989,472.98
Health and sanitation		14,975,902.12
Highways		11,449,651.72
Charities		38,062,953.78
Soldiers' benefits		4,261,623.80
Schools		49,718,174.73
Libraries		2,849,895.34
Recreation		4,877,018.38
Pensions		4,613,911.67
Unclassified		3,273,503.82
<i>Public service enterprises</i>		<i>9,445,867.18</i>
Electric light		¹ 1,928,001.99
Water		6,402,095.70
All other		1,115,769.49
<i>Cemeteries</i>		<i>809,286.27</i>
<i>Administration of trust funds</i>		<i>215,162.00</i>
Interest		18,007,050.31
<i>Loans, general purposes</i>		<i>12,731,149.36</i>
<i>Loans, public service enterprises</i>		<i>5,273,930.95</i>
<i>Loans, cemeteries</i>		<i>1,970.00</i>
Outlays		34,842,733.11
<i>Departmental</i>		<i>23,824,913.37</i>
General government		472,252.80
Protection of persons and property		1,367,381.25
Health and sanitation		4,486,960.26
Highways		6,622,496.99
Charities		1,582,845.18
Schools		5,938,454.82
Libraries		146,024.48
Recreation		959,279.17
Unclassified		2,249,218.42
<i>Public service enterprises</i>		<i>10,984,990.54</i>
Electric light		¹ 138,461.79
Water		2,648,054.02
All other		8,198,474.73
<i>Cemeteries</i>		<i>32,829.20</i>
Municipal indebtedness		159,948,391.47
<i>From sinking funds</i>		<i>2,641,410.31</i>
<i>From revenue and other sources</i>		<i>³ 23,042,925.20</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>128,292,836.11</i>
<i>Warrants or orders, previous years</i>		<i>2,201,219.85</i>
Transfers		10,115,465.25
<i>To sinking funds from revenue</i>		<i>⁴ 1,143,212.95</i>
<i>All other</i>		<i>8,972,252.30</i>
Refunds		2,513,564.31
Agency, trust, and investment		26,533,787.11
<i>Taxes and licenses for State</i>		<i>7,653,574.40</i>
<i>Taxes for county</i>		<i>8,164,387.06</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>10,657,706.44</i>
<i>All other</i>		<i>68,119.21</i>
RECAPITULATION.		
Maintenance and interest		\$197,576,708.56
Permanent debt (except from sinking funds)		² 23,042,925.20
Sinking fund requirements from revenue		⁴ 1,143,212.95
Outlays		34,842,733.11
Permanent debt from sinking funds		² 6,411,410.31
Bonds refunded, current year		—
Temporary loans		130,494,055.96
Transfers (except to sinking funds) and refunds		11,485,816.61
Agency, trust, and investment		26,533,787.11
Total payments		\$431,530,649.81
Balance on hand, including funds		19,921,227.11
GRAND TOTAL		\$451,451,876.92

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes serial payments amounting to \$605,909.31 and \$8,000 paid from investment fund.³ Includes \$1,960 paid to the county for debt incurred for bridge purposes.⁴ Includes \$43,600 from sale of real estate.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1930	A		B. TAXES			C. LICENSES AND PERMITS			
		TOTAL RECEIPTS	Property, Poll, and Income	FROM STATE		Soldiers' Exemption	LICENSES		PERMITS	
				Corporation	Street Railway	Bank	Liquor	All Other	Marriage	All Other
BOSTON	781,188	\$63,401,880.97	\$55,341,357.88	\$2,417,249.68	\$159.12	\$10,643.15	\$1,531.87	\$193,450.75	\$6,301.00	\$66,819.98
WORCESTER	195,311	10,810,882.14	9,551,311.69	435,499.48	—	462.13	248.25	24,727.50	1,018.00	3,059.10
SPRINGFIELD	149,900	9,350,145.48	8,217,402.69	478,222.00	—	364.14	—	25,557.35	766.00	2,991.88
FALL RIVER	115,274	5,069,146.76	4,628,105.82	398,580.77	654.54	607.11	26.00	13,740.90	826.00	233.26
CAMBRIDGE	113,643	6,364,159.31	6,496,761.85	397,119.51	—	803.67	—	13,219.55	1,089.00	7,693.01
NEW BEDFORD	112,597	5,271,340.19	4,673,874.72	333,127.70	—	210.85	31.00	12,610.24	570.00	1,239.51
SOMERVILLE	103,908	4,299,339.67	4,016,818.80	116,306.48	—	336.40	20.00	10,076.50	917.00	9,506.83
LYNN	102,320	4,773,145.10	4,257,130.19	225,806.56	750.49	—	—	15,748.55	772.00	3,448.56
LOWELL	100,234	4,221,659.67	3,821,898.30	215,486.88	651.81	197.48	—	12,555.20	625.00	589.40
LAVERGNE	85,098	3,997,032.87	3,653,362.56	285,806.26	369.35	—	—	5,727.00	69.00	961.84
QUINCY	71,983	3,991,360.81	3,648,334.47	95,059.84	410.31	201.87	24.00	8,506.00	517.00	2,547.51
NEWTON	65,276	4,176,716.15	3,929,252.45	71,185.06	—	—	—	5,200.00	—	—
DORCHESTER	63,797	2,778,053.00	2,655,376.54	141,428.44	522.84	126.57	17.00	4,036.30	568.00	—
MEDFORD	59,714	2,581,167.55	2,547,407.08	35,918.40	—	—	12.00	7,406.00	415.00	783.69
MALDEN	58,036	2,535,167.55	2,394,451.06	73,377.98	58.96	282.92	7.00	4,409.00	487.00	1,906.00
HOLYOKE	56,557	3,023,679.89	2,639,466.06	240,494.14	—	216.48	—	3,194.46	505.00	1,793.05
PITTSFIELD	49,871	2,099,977.07	1,809,191.89	103,186.16	—	5,576.12	19.00	8,376.15	188.00	664.32
HAVERHILL	48,710	2,087,265.03	1,877,640.83	58,654.26	412.56	600.28	86.00	7,301.50	272.00	444.00
EVERETT	48,454	2,840,986.96	2,569,414.38	99,602.66	85.81	95.26	—	3,667.56	465.00	1,203.38
CHELSEA	45,816	2,276,168.14	2,129,480.17	63,804.76	173.15	51.87	17.00	5,670.50	272.00	1,748.21
CHICPEE	43,930	1,765,170.39	1,581,564.79	104,300.38	393.76	—	7.00	4,086.00	449.00	—
SALEM	43,353	1,895,602.38	1,701,910.69	90,679.08	—	193.98	—	2,385.19	271.00	1,127.95
FITCHBURG	40,692	1,796,005.95	1,623,738.07	93,937.71	—	1,190.61	9.00	9,430.11	219.00	1,901.85
WALTHAM	39,247	1,892,822.15	1,714,673.86	60,308.37	278.77	208.77	—	3,593.00	268.00	—
TAUNTON	37,355	1,486,526.04	1,370,552.39	59,998.44	—	289.77	9.00	1,772.57	255.00	129.43
REVERE	35,680	1,666,623.85	1,554,220.95	16,763.73	261.65	279.03	—	11,166.80	312.00	1,642.80
BERLYN	25,086	1,465,641.52	1,341,944.04	60,594.89	113.21	860.02	—	2,279.50	139.00	2.08
NORTHAMPTON	24,381	865,339.99	768,925.28	31,606.21	—	38.58	—	3,100.50	136.00	69.65
GLOUCESTER	24,204	1,244,020.00	1,146,078.84	49,116.97	—	262.72	—	4,978.40	171.00	465.30
MELROSE	23,170	1,284,869.29	1,156,068.01	15,408.23	—	406.95	—	1,666.50	161.00	451.43
LEOMINSTER	21,810	777,976.63	674,949.86	43,788.77	—	353.54	—	1,495.50	130.00	275.25
ATTLEBORO	21,769	1,025,498.61	931,928.25	41,130.59	—	253.25	—	2,206.77	143.00	608.92
NORTH ADAMS	21,621	701,898.61	603,070.11	66,894.26	164.97	89.97	4.00	3,829.09	172.00	245.00
PEABODY	21,345	833,818.23	739,991.98	62,917.91	154.80	27.50	—	1,608.00	126.00	219.93
WESTFIELD	19,475	842,904.19	751,428.61	36,650.17	—	37.19	6.00	3,519.00	109.00	476.06
WOBURN	19,399	880,387.36	820,088.06	34,267.16	—	111.99	—	1,068.00	137.00	66.85
GARDNER	15,937	651,992.21	587,619.60	39,910.81	—	52.90	6.00	3,098.50	103.00	95.11
MARLBOROUGH	15,587	617,491.88	579,845.09	15,150.02	—	672.50	—	672.50	89.00	4.10
NEWBURYPORT	15,084	527,650.34	488,650.51	13,611.88	—	264.89	—	1,074.50	—	—
39 Cities	2,940,335	\$169,668,271.49	\$151,025,718.66	\$7,083,012.60	\$5,451.13	\$28,431.92	\$2,080.12	\$454,968.74	\$20,144.00	\$115,472.63

TABLE II. — General Revenue — Concluded.

CITIES.	Population of 1930	D. FINES AND FORFEITS		E. GRANTS AND GIFTS				F		
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS					
					FROM STATE		From County, Dog Licenses		GIFTS	
					Education	Gasoline Tax for Highway			All Other	For Expenses	For Outlays
BOSTON	781,188	\$95,485.57	—	—	1 \$647,013.90	\$1,484,396.52	\$3,800.00	\$20,560.00	\$3,192,950.52	\$1,766.03
WORCESTER	195,311	9,433.08	—	\$707.00	169,815.55	276,368.77	—	11,089.46	327,142.04	—
SPRINGFIELD	149,900	34,009.62	—	—	50,823.85	240,190.63	—	10,629.29	286,162.71	2,425.29
FALL RIVER	115,274	4,923.31	—	—	54,551.24	103,818.03	—	3,645.91	8,173.87	—
CAMBRIDGE	113,643	7,728.84	—	336.00	228,194.94	161,219.91	1,200.00	2,990.95	241,441.72	560.36
NEW BEDFORD	112,597	7,811.63	—	—	93,642.96	126,479.69	—	7,001.34	12,740.55	—
SOMERVILLE	103,908	6,196.56	\$349.50	—	27,874.36	104,450.72	—	2,497.34	3,036.15	953.03
LYNN	102,320	12,819.74	—	1,445.13	25,265.96	118,599.88	—	3,758.26	106,082.16	—
LOWELL	100,234	12,119.29	—	—	45,132.48	98,468.96	1,250.00	5,206.00	7,127.30	—
LAWRENCE	85,068	4,473.23	—	—	34,427.23	95,190.49	583.33	984.71	4,905.56	—
QUINCY	71,983	2,447.37	—	—	33,856.18	103,703.00	—	5,131.61	90,045.65	—
NEWTON	65,276	1,968.40	—	—	33,533.96	124,811.70	—	6,362.61	2,832.22	—
BROCKTON	63,797	4,502.17	—	50.00	7,552.27	68,387.61	—	4,759.32	108,634.02	—
MEDFORD	59,714	2,207.25	—	295.00	17,833.62	67,179.76	1,200.00	4,090.22	94,826.96	—
MALDEN	58,036	3,342.02	—	—	8,440.05	60,737.86	—	2,833.82	349.65	—
HOLYOKE	56,537	8,139.69	—	—	39,310.05	86,102.82	—	1,982.48	3,027.40	2.30
PITTSFIELD	49,677	3,035.91	—	—	12,974.12	53,318.18	—	1,961.57	5,391.03	—
HAVERHILL	48,710	1,415.60	—	—	22,846.08	50,384.82	1,000.00	3,261.41	62,734.86	—
EVERETT	48,424	3,255.07	—	589.42	24,352.59	59,645.04	—	3,008.83	75,611.36	—
CHELSEA	45,816	1,779.59	—	393.00	9,104.69	45,533.40	—	2,730.89	14,521.33	146.47
CHICOPEE	43,930	3,079.00	—	298.00	28,618.37	38,076.20	—	916.19	2,400.87	8.00
SALAM	43,353	3,571.16	—	153.00	10,334.68	48,486.76	—	2,278.83	35,101.69	27.50
WALTHAM	40,692	674.43	—	—	11,661.90	47,508.97	—	2,844.11	1,426.47	—
FITCHBURG	39,247	1,445.00	—	—	23,653.65	47,508.97	—	2,280.41	2,195.40	—
TAUNTON	37,355	340.57	—	109.00	7,559.13	33,014.71	—	1,151.00	43,129.92	—
REVERE	35,680	261.11	—	112.47	3,222.33	33,589.88	—	1,142.04	3,367.07	—
BEVERLY	25,086	1,175.85	—	—	14,829.64	38,881.43	—	1,979.13	14,935.60	314.93
NORTHAMPTON	24,381	2,532.93	—	—	18,821.00	23,236.83	—	1,763.99	13,935.60	5.85
GLOUCESTER	24,204	2,316.77	—	—	3,843.53	32,497.06	1,500.00	2,418.05	1,319.67	—
MELROSE	23,170	494.00	—	102.00	2,143.84	29,966.31	900.00	2,418.05	24,322.17	—
LEMINSTER	21,810	1,076.20	—	—	8,163.06	20,993.67	—	1,570.63	24,771.02	—
ATTLEBORO	21,769	822.62	33.00	—	4,587.10	22,259.05	—	2,802.71	18,967.01	—
NORTH ADAMS	21,621	336.12	—	—	2,529.66	20,360.99	475.00	1,113.15	326.34	—
PEABODY	21,345	3,157.80	—	—	2,577.73	21,913.94	1,200.00	1,010.10	11.47	—
WESTFIELD	19,775	1,563.23	—	—	16,489.52	17,637.69	—	1,763.44	12,240.82	—
WOBURN	19,434	505.98	—	—	1,670.08	19,728.30	—	1,513.54	9,563.00	—
GARDNER	18,399	574.62	—	—	1,876.06	20,245.95	—	1,384.83	—	—
MALDENBOROUGH	15,587	1,098.35	10.00	—	4,301.95	13,919.09	—	1,490.00	438.66	—
NEWBURYPORT	15,084	856.00	—	—	550.02	12,078.55	—	581.77	9,468.01	—
39 Cities	2,940,335	\$248,575.68	\$392.50	\$4,590.02	\$1,555,988.33	\$4,070,932.14	\$14,024.99	\$141,765.60	\$4,854,590.13	\$6,209.76

¹ Includes \$205,985.58 reimbursement from State on account of teachers' pensions.

² Includes \$1,000 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1930	A TOTAL Receipts	FOR EXPENSES			B. SPECIAL ASSESSMENTS			C. PRIVILEGES		D Depart- mental 1
			FOR EXPENSES			FOR OUTLAYS			Motor Vehicle Excise Tax	All Other	
			Street Sprinkling	Moth- Extermi- nation	Sewers	All Other	Sewers	Sidewalks and Curb- ing				All Other
BOSTON	781,188	\$14,111,747.91	—	\$6,953.81	\$61,464.11	\$381,824.37	—	—	\$643,233.97	\$47,640.25	\$2,207,827.82
WORCESTER	195,311	2,482,378.46	—	318.34	—	—	—	\$64,923.18	235,783.65	7,678.82	854,513.76
SPRINGFIELD	149,900	1,954,692.13	—	—	—	—	—	44,915.09	244,900.11	—	778,532.72
FALL RIVER	115,274	881,562.13	—	—	—	—	—	—	94,945.75	—	232,635.68
CAMBRIDGE	113,643	1,261,798.06	—	—	—	—	—	—	167,138.23	199.00	333,021.41
NEW BEDFORD	112,597	869,839.01	—	—	—	—	—	1,656.90	99,035.80	—	274,107.66
SOMERVILLE	103,908	922,483.16	—	—	—	—	—	4,058.33	101,795.50	—	264,914.03
LYNN	102,320	1,077,667.54	—	—	3,675.69	26,485.06	—	—	108,521.58	—	369,389.85
LOWELL	100,234	780,906.10	5.18	1,868.80	—	—	—	—	84,032.10	—	270,461.29
LAWRENCE	85,068	504,452.56	6.23	—	97.63	—	—	—	73,073.55	—	126,446.98
QUINCY	71,983	1,038,104.62	—	1,553.12	—	—	—	46,895.80	119,455.63	—	291,451.42
NEWTON	65,276	976,233.36	—	6,063.23	—	—	—	73,372.32	182,221.56	—	112,306.15
BROCKTON	63,797	742,985.27	—	1,690.87	—	—	2,272.99	7,222.31	96,775.87	—	263,124.06
MEDFORD	59,714	563,999.38	—	—	14,696.49	33,410.31	—	—	90,249.59	—	161,503.42
MALDEN	58,036	576,126.48	—	—	18,432.71	24,132.01	—	—	81,985.80	—	90,249.59
HOLYOKE	56,537	1,617,634.71	—	—	—	2,948.10	—	9,618.85	61,515.90	335.70	108,973.35
PITTSFIELD	49,677	404,087.34	—	—	—	21,743.40	—	928.95	53,917.26	—	106,334.73
HAVERHILL	48,710	515,273.70	—	424.50	3,064.15	1,100.32	—	—	63,453.52	—	216,105.57
EVERETT	48,424	531,785.52	—	—	—	11,434.66	—	—	45,689.51	28.00	166,875.43
CHELSEA	45,816	433,218.76	9,924.70	—	1,074.36	2,105.51	—	—	30,811.84	255.00	221,917.00
CHICOPEE	43,350	705,411.75	6,722.40	111.68	—	—	—	—	34,786.03	—	166,875.43
SALEM	43,353	465,815.29	—	—	—	—	—	—	53,436.66	2,546.00	179,300.12
FITCHBURG	40,692	507,970.40	—	—	—	—	—	927.06	50,186.28	—	167,790.33
WALTHAM	39,247	406,356.05	—	96.43	—	—	—	—	50,645.63	—	267,090.99
TAUNTON	37,355	906,010.23	—	839.22	—	106.72	—	13,791.61	50,704.33	—	146,639.18
REVERE	35,680	293,350.81	—	—	—	12,019.98	—	—	19,464.07	225.00	96,995.06
BEVERLY	25,086	266,026.79	—	—	—	—	—	—	39,639.96	—	81,517.66
NORTHAMPTON	24,381	232,326.43	673.73	—	—	—	—	—	36,099.62	—	88,958.77
GLOUCESTER	24,204	255,828.43	—	—	—	—	—	—	34,223.42	—	35,054.98
MELROSE	23,170	281,892.94	—	—	—	39.99	—	—	46,900.63	—	37,874.33
LEOMINSTER	21,810	229,379.80	—	—	—	—	—	27.82	28,219.31	—	79,196.12
ATLANTIC	21,621	169,456.78	—	101.80	—	—	—	—	29,652.22	275.00	46,608.63
NORTH ADAMS	21,345	645,941.38	—	—	—	—	—	—	29,950.78	—	57,654.88
PEABODY	19,775	555,897.14	—	—	—	—	—	—	22,992.62	—	105,388.61
WESTFIELD	19,434	238,936.13	—	—	—	—	—	—	26,514.33	219.40	59,297.86
WOBURN	19,399	201,300.23	—	—	7,478.64	—	—	—	34,390.45	50.00	98,595.91
GARDNER	15,587	101,765.70	—	1,246.05	—	—	—	755.35	22,179.02	—	76,348.92
MALDENBOROUGH	15,084	141,745.26	—	539.09	—	—	—	—	17,701.10	—	68,801.15
NEW BEDFORD	15,084	141,745.26	—	—	—	—	—	—	22,633.94	—	30,833.95
39 Cities	2,940,335	\$39,100,887.54	\$194,366.69	\$21,806.94	\$109,983.78	\$272,353.65	\$191,537.94	\$280,280.88	\$3,298,291.51	\$59,452.17	\$9,106,641.73

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42.
² Includes \$9.40 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST			
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous (Interest on Funds)	On Sinking Funds	All Other 1
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	-	-	\$4,484,736.88	\$93,508.05	\$3,228,436.73	\$26,614.00	\$32,239.90	\$19,828.09	-	\$1,409,635.60	\$1,467,804.33
WORCESTER	-	-	752,679.60	3,988.99	-	10,577.00	22,852.62	21,276.11	\$584.00	37,812.13	249,314.81
SPRINGFIELD	-	-	661,760.36	43,312.90	-	2,100.00	15,813.06	10,869.08	-	256,697.86	94,851.92
FALL RIVER	-	-	370,435.80	2,966.90	186.08	23,104.75	20,673.69	8,819.69	-	126,256.95	100,102.85
CAMBRIDGE	-	-	462,895.45	10,595.23	-	7,553.00	14,046.21	20,005.15	-	30,689.00	74,822.68
NEW BEDFORD	-	-	334,152.38	4,763.56	3,819.86	-	-	-	-	-	-
SOMERVILLE	-	-	448,334.23	5,191.90	-	14,530.18	13,380.41	21,889.27	5,994.25	17,464.66	52,927.78
LYNN	-	-	418,349.90	8,076.26	-	2,516.50	14,049.44	9,000.00	-	69,910.43	69,910.43
LOWELL	-	-	312,393.74	1,809.86	80.60	4,035.00	6,853.00	5,661.20	2,153.75	48,762.44	118,113.76
LAWRENCE	-	-	218,979.81	9,644.95	-	8,700.00	10,519.10	7,572.84	-	11,774.10	11,774.10
QUINCY	-	-	385,010.04	13,818.81	-	-	-	-	-	35,247.31	35,247.31
NEWTON	-	-	366,141.48	31,513.10	-	7,010.00	7,810.95	2,532.05	61.66	25,932.17	50,452.90
BROCKTON	-	-	245,596.59	2,849.55	-	12,247.17	12,247.17	2,793.77	1,879.18	61,149.90	61,149.90
MEDFORD	-	-	213,582.07	3,346.05	-	8,130.30	5,179.95	11,328.61	1,502.70	71,924.41	71,924.41
MALDEN	-	-	187,870.27	3,083.20	-	-	-	-	-	78,147.40	78,147.40
HOLYOKE	\$10,20,433.12	\$166,255.99	172,254.31	9,109.36	245.80	-	-	-	-	33,145.76	33,145.76
SPRINGFIELD	-	-	137,379.21	9,948.23	-	-	25.00	80.00	-	1,217.23	54,000.19
HAVERHILL	-	-	168,730.58	1,257.58	-	8,029.60	7,894.65	1,140.98	959.50	8,593.94	34,522.62
EVERETT	-	-	188,580.36	1,342.64	192.38	-	-	-	-	14,753.26	35,138.95
CHELSEA	-	-	172,338.41	2,171.82	-	-	-	-	-	-	-
CHICOPPEE	371,588.56	21,964.24	155,884.06	1,653.54	-	340.00	1,980.66	1,979.16	732.50	-	29,523.99
SALEM	-	-	184,409.40	2,093.26	162.98	2,708.08	4,142.92	1,136.79	-	46,495.45	46,495.45
WITCHBURG	-	-	118,116.71	1,212.04	-	2,726.00	7,285.11	5,330.68	5.20	-	41,279.07
WALTHAM	-	-	119,950.50	1,121.04	-	3,897.50	5,639.76	7,523.68	2,982.89	1,253.10	30,030.70
TAUNTON	574,962.19	15,865.57	106,348.70	1,870.68	-	1,445.00	5,963.00	4,454.30	5.00	13,917.09	38,041.99
REVERE	-	-	110,296.39	1,394.67	-	2,561.03	4,545.11	6,998.65	-	20,074.69	20,074.69
BEVERLY	-	-	79,885.93	609.26	-	1,580.00	3,738.50	3,738.50	-	39,115.07	39,115.07
NORTHAMPTON	-	-	73,341.43	8,095.53	2,000.00	1,458.00	463.61	463.61	-	17,906.35	17,906.35
GLOUCESTER	-	-	166,144.97	5,777.10	-	5,322.00	5,622.65	5,622.65	525.40	44,631.37	44,631.37
MELROSE	-	-	90,946.17	3,373.17	-	1,390.00	3,058.05	3,058.05	496.99	10,391.45	10,391.45
LEMINSTER	-	-	93,852.46	2,342.07	210.20	-	-	-	-	-	-
ATTLEBORO	-	-	97,051.22	3,264.42	-	1,490.50	3,000.75	2,457.61	6,483.21	30,918.68	30,918.68
NORTH ADAMS	-	-	66,463.77	352.77	676.60	1,950.00	1,574.30	3,000.75	-	6,944.81	6,944.81
PABODY	326,332.20	1,816.42	163,458.71	3,938.97	246.05	1,022.00	1,574.30	2,347.09	258.00	15,788.07	15,788.07
WESTFIELD	\$390,961.18	\$26,104.98	81,075.52	8,704.92	-	1,805.00	4,079.28	12.87	4.26	26,986.24	26,986.24
WOBURN	-	-	102,714.99	107.13	-	435.00	2,059.72	2,335.09	-	14,281.89	14,281.89
GARDNER	-	-	73,816.37	1,610.23	-	275.00	2,059.72	1,731.76	-	610.23	13,848.94
MARLBOROUGH	-	-	54,219.33	794.67	-	45.00	-	-	-	-	-
NEWBURYPORT	-	-	59,219.49	252.51	7,792.67	-	-	-	-	-	-
39 Cities	\$2,624,277.25	\$232,037.20	\$12,701,397.59	\$303,513.98	\$3,244,049.95	\$170,120.44	\$232,008.31	\$192,871.40	\$18,145.28	\$1,801,952.42	\$3,525,175.01

1 For detail see Table V, p. 43.

2 Includes \$33,900 applied to payment of interest on loans.

3 Includes \$389,217.07 from gas.

4 Includes \$119,891.35 from gas.

53

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	781,188	\$87,077.52	—	—	\$56,170.77	\$333.00	\$25,342.51	\$801.00	\$4,430.24
WORCESTER	195,311	43,607.79	—	—	33,738.01	41.00	8,591.21	1,153.69	83.88
SPRINGFIELD	142,900	48,660.27	—	—	16,631.99	63.83	13,409.00	127.10	18,428.35
FALL RIVER	113,274	16,238.52	—	—	14,472.61	—	1,694.86	11.65	159.40
CAMBRIDGE	113,543	20,813.00	\$20.00	\$9.55	14,703.27	470.00	3,313.10	2,158.08	139.00
NEW BEDFORD	113,397	12,473.61	—	—	9,232.10	32.25	4,063.35	145.94	—
SOMERVILLE	103,908	12,090.00	—	—	9,813.73	—	2,782.63	73.44	14.20
LYNN	102,320	12,980.21	—	—	11,003.98	—	1,457.53	518.70	—
LOWELL	100,234	13,412.05	—	—	10,351.18	27.00	2,462.63	571.24	—
LAWRENCE	85,068	6,024.40	—	—	4,981.78	—	322.02	504.00	720.00
QUINCY	71,983	11,550.53	—	—	8,209.65	—	2,836.85	—	—
NEWTON	65,276	11,135.45	—	9.32	8,535.37	—	2,527.29	43.27	—
BROCKTON	63,797	10,725.65	176.41	51.44	7,966.36	18.77	2,361.32	143.60	7.35
MEDFORD	59,714	10,323.19	—	—	8,208.38	—	2,090.15	10.70	—
MALDEN	58,036	5,840.00	—	—	4,566.30	—	1,273.70	—	—
HOLYOKE	56,537	4,960.12	—	—	—	—	803.12	208.00	3,919.00
PITTSFIELD	49,677	6,202.71	—	—	1,856.55	—	4,346.16	—	—
HAVERHILL	48,710	9,394.83	—	4.40	6,896.45	—	2,004.50	13.58	475.90
EVERETT	45,424	6,043.28	—	—	4,864.41	—	1,168.57	—	10.30
CHelsea	45,816	9,041.60	133.38	72.72	7,757.85	23.53	1,011.73	42.34	—
CHICOPPEE	43,930	8,134.84	—	—	5,539.33	—	76.51	—	2,519.00
SALEM	43,353	4,472.00	—	—	3,939.02	—	512.98	—	—
FITCHBURG	40,692	6,445.12	—	—	3,579.00	—	1,849.37	65.20	951.55
WALTHAM	39,247	6,146.37	—	—	4,654.70	—	1,412.08	6.50	73.09
TAUNTON	37,355	2,384.96	—	—	1,008.92	—	1,335.04	41.00	—
REVERE	35,686	9,938.68	—	—	8,718.70	—	945.63	10.95	261.00
BEVERLY	33,857	3,385.60	—	—	2,938.10	—	309.00	23.00	115.50
NORTHAMPTON	24,381	896.11	—	91.50	269.05	—	484.56	17.50	1,027.00
GLoucester	24,204	4,201.83	.81	—	2,889.10	1.65	180.97	10.80	241.00
MELROSE	23,170	3,563.82	—	—	2,096.20	—	1,226.62	—	1,799.13
LEONISTON	21,810	5,718.93	—	—	3,123.00	—	796.80	—	—
ATTLEBORO	21,769	3,560.64	—	—	2,663.04	—	897.60	—	—
NORTH ADAMS	21,621	1,867.98	—	—	1,410.23	—	457.75	—	—
PEABODY	21,345	1,105.37	—	—	1,083.74	—	251.63	—	70.00
WESTFIELD	19,775	2,466.29	—	—	1,332.45	.60	1,121.70	11.31	23
WOBURN	19,434	11,802.74	—	—	5,066.30	—	491.05	31.34	6,214.05
GARDNER	19,399	3,427.15	263.50	—	2,053.36	—	729.59	—	380.70
MALDENBOROUGH	15,587	1,336.68	—	—	1,096.76	—	235.12	—	—
NEWBURYPORT	15,084	2,172.16	11.00	—	1,488.94	—	208.76	4.80	463.46
39 Cities	2,940,335	\$443,524.03	\$6605.10	\$238.93	\$294,953.11	\$1,011.63	\$97,385.19	\$6,757.79	\$42,572.28

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1930	A Total Receipts	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	781,188	\$75,280.28	\$8,804.23	\$2,048.22	\$63,437.83	—	—	—
WORCESTER	135,311	21,463.59	14,868.02	454.43	3,637.30	\$76.26	\$1,277.09	\$1,150.00
SPRINGFIELD	149,900	7,783.57	4,172.77	919.10	2,692.00	—	414.17	—
FALL RIVER	115,274	1,836.74	108.64	—	1,513.93	—	415.56	88.00
CAMBRIDGE	113,643	11,923.28	8,720.57	—	2,699.15	—	576.87	—
NEW BEDFORD	112,597	2,939.98	25.00	211.85	2,126.26	—	—	—
SOMERVILLE	103,908	1,737.48	43.75	2.02	1,691.71	—	—	2,173.50
LYNN	102,320	4,112.31	480.09	78.69	1,380.03	—	—	10.00
LOWELL	100,234	3,911.89	273.75	1,308.50	2,220.74	98.90	—	1,872.00
LAWRENCE	85,068	7,718.96	4,800.00	18.80	1,028.16	—	—	461.40
QUINCY	71,983	1,401.44	126.00	5.75	808.29	—	—	12.06
NEWTON	65,276	1,249.22	664.89	80.00	438.58	—	65.75	—
BROCKTON	63,797	1,812.51	144.43	32.85	572.52	12.80	1,037.85	—
MEDFORD	59,714	1,046.06	1.75	30.00	680.86	—	333.45	—
MALDEN	58,036	920.81	—	—	608.81	—	312.00	—
HOLYOKE	56,537	1,014.10	333.28	40.00	642.20	18.62	—	10.00
PITTSFIELD	49,677	1,479.19	40.74	—	1,003.45	—	—	435.00
HAVERHILL	48,710	2,918.47	507.90	154.16	487.60	70.30	81.51	1,617.00
EVERETT	48,424	999.83	11.83	43.50	864.15	—	—	80.35
CHICOPPEE	45,816	1,291.25	21.44	25.50	1,240.16	—	—	4.15
CHICOPEE	43,980	529.19	—	486.99	—	—	—	—
SALEM	43,353	7,205.45	4,956.88	18.08	822.52	—	48.39	1,359.58
FITCHBURG	40,692	3,414.37	1,890.59	321.40	702.38	—	—	500.00
WALTHAM	39,247	4,101.86	3,060.40	75	1,002.61	3.70	34.40	—
TAUNTON	37,355	3,006.39	209.74	7.00	1,152.77	—	—	2,007.50
REVERLY	35,680	115.77	—	—	782.15	—	—	—
REVERLY	25,086	323.11	—	—	115.77	—	—	—
BERLY	24,381	200.59	25.00	—	298.11	—	—	—
NORTHAMPTON	24,381	200.59	—	5.00	195.59	—	—	—
GLOUCESTER	24,204	3,257.57	2,865.79	13.83	377.95	—	—	7.00
NEEDHAM	23,170	351.16	202.50	25.25	116.41	—	—	—
LEOMINSTER	21,810	138.77	32.30	1.25	104.17	—	1.05	—
ATLEBORO	21,769	210.45	—	—	210.15	—	—	—
NORTH ADAMS	21,621	338.99	—	5.25	333.74	—	—	—
PEABODY	21,345	473.71	—	83.94	394.07	—	—	—
WESTFIELD	19,775	222.69	—	27.75	167.12	—	27.82	—
WOBURN	19,434	273.98	—	10.00	263.98	—	—	—
GARDNER	19,399	2,028.45	2,412.40	—	186.05	—	20.00	10.00
WATSON	15,587	1,893.54	853.90	812.50	227.14	—	—	—
MARLBOROUGH	15,387	2,000.00	2,000.00	266.25	359.56	33.78	—	2.50
NEWBURYPORT	15,084	2,662.09	—	—	—	—	—	—
39 Cities	2,940,335	\$184,222.99	\$62,795.38	\$7,993.82	\$96,673.48	\$314.36	\$4,645.91	\$11,800.04

² Includes inspection of oil and petroleum.

¹ Rifle range.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. HEALTH			C. SANITATION			D Other Health and Sanitation
			Quarantine and Contagious Dis- ease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	
BOSTON	781,188	\$196,183.37	\$6,386.47	\$128,915.42	\$7,586.72	\$14,243.75	\$37,806.53	—	\$1,244.48
WORCESTER	195,311	100,566.68	23,397.72	27,046.27	304.92	5,440.16	43,656.46	—	721.15
SPRINGFIELD	149,900	8,556.16	11,512.89	8,685.16	12.24	6,607.17	14.00	\$680.26	1,040.92
FALL RIVER	31,880.15	1,734.62	1,734.62	28,872.35	379.88	—	—	—	893.30
CAMBRIDGE	113,643	27,186.85	10,824.02	4,653.08	602.50	18.50	11,088.75	—	—
NEW BEDFORD	112,597	38,632.54	—	32,870.20	193.90	4,048.55	—	—	1,519.89
SOMERVILLE	103,908	14,549.25	8,205.75	1,459.27	2,717.76	15.00	2,151.47	—	—
LYNN	102,320	36,116.48	7,765.75	21,997.31	474.54	—	5,878.88	—	—
LOWELL	100,234	9,183.15	1,866.32	1,782.86	—	50.00	5,054.95	—	429.02
LAWRENCE	85,068	19,921.35	191.00	14,083.99	784.80	1,731.99	3,914.37	—	—
QUINCY	71,983	27,112.02	3,565.00	10,829.04	—	7,702.05	4,231.13	—	—
NEWTON	65,276	2,279.22	1,741.21	535.71	2.30	—	—	—	—
BROCKTON	63,797	141,390.97	229.10	7,898.66	—	118,721.85	14,205.91	—	245.45
MEDFORD	59,714	9,931.70	982.65	1,576.88	2,060.00	444.70	4,887.47	—	—
MALDEN	58,036	18,901.68	10,297.07	3,010.42	114.90	704.66	4,699.98	—	164.65
HOLYOKE	56,537	17,492.72	2,632.06	10,121.35	3,415.29	815.15	125.00	—	383.57
PITTSFIELD	49,677	6,848.15	1,901.64	1,155.42	—	3,791.09	—	—	—
HAVERHILL	48,710	11,675.22	1,879.25	9,161.41	171.00	—	—	—	—
HAVERHILL	48,424	17,658.17	2,144.25	1,333.90	241.00	13,939.02	—	—	463.56
EVERETT	45,816	17,658.17	2,144.25	1,683.49	21.75	—	—	—	—
CHELSEA	43,381	2,701.39	1,016.15	4,128.10	—	—	—	—	—
CHICOPEE	43,330	4,128.39	—	6,729.24	—	—	3,333.28	—	—
SALEM	43,333	15,509.93	5,279.71	6,729.24	64.20	103.50	—	—	—
WITCHBURG	40,692	18,479.11	1,106.05	5,137.53	295.89	1,939.94	6,950.06	—	—
WALTHAM	39,247	16,612.36	—	1,808.82	414.19	6,206.79	—	—	—
TAUNTON	37,355	24,156.12	—	4,663.12	18.75	18,626.89	—	—	—
REVERE	35,680	1,978.52	—	843.01	12.50	1,123.01	—	—	847.36
BEVERLY	25,086	4,040.28	100.00	3,743.60	108.22	53.55	—	—	—
NORTHAMPTON	24,381	3,263.12	385.50	2,845.82	—	12.25	—	—	34.91
GLoucester	24,204	3,702.26	214.00	3,388.81	66.80	30.90	—	—	19.55
MELROSE	23,170	7,125.96	97.00	1,379.67	—	2,503.54	—	—	61.75
LEominster	21,810	2,898.25	310.77	1,379.67	—	1,766.06	3,145.75	—	—
Attleboro	21,769	1,964.13	657.60	821.42	28.67	—	—	—	22.49
NORTH ADAMS	21,621	3,860.67	2,090.65	1,649.98	156.50	24,005.09	—	—	—
PEABODY	21,345	27,690.38	221.00	3,307.79	1,190.00	664.49	—	—	1.16
WESTFIELD	19,775	3,833.49	—	1,977.84	—	24,301.08	50.00	—	—
Woburn	19,434	24,963.70	85.00	527.62	76.05	806.92	—	—	—
GARDNER	19,399	2,640.96	697.71	1,090.28	—	13,868.74	—	—	—
MARLBOROUGH	15,587	15,129.41	763.17	497.50	—	15.40	—	—	—
NEwBURYPORT	15,084	2,199.39	330.00	1,853.99	—	—	—	—	—
39 Cities	2,940,335	\$933,110.23	\$111,843.58	\$365,294.28	\$21,515.27	\$274,399.64	\$151,283.99	\$680.26	\$8,093.21

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

4. Highways.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	781,188	\$27,216.92	\$25,815.94	—	—	—	\$374.00	\$1,026.98
WORCESTER	195,311	28,271.25	26,722.05	—	—	\$846.20	476.00	227.00
SPRINGFIELD	149,900	71,900.33	66,737.44	—	—	3,212.00	—	—
FALL RIVER	115,274	880.58	710.38	—	—	—	—	—
CAMBRIDGE	113,643	1,589.96	76.00	—	—	—	—	—
NEW BEDFORD	112,597	10,933.94	10,640.91	—	—	—	—	—
SOMERVILLE	103,908	3,517.38	3,517.38	—	—	—	—	—
LYNN	102,320	724.98	542.48	—	—	—	—	182.50
LOWELL	100,234	2,189.07	2,189.07	—	—	—	—	—
LAWRENCE	85,068	14.32	—	14.32	—	—	—	—
QUINCY	71,983	2,295.11	2,295.11	—	—	—	—	—
NEWTON	65,276	2,885.52	2,885.52	—	—	—	—	—
BROCKTON	63,797	2,180.57	1,375.38	805.29	—	—	—	—
MEDFORD	59,714	442.49	134.90	307.50	—	—	—	—
MALDEN	58,036	11.63	11.63	—	—	—	—	—
HOLYOKE	56,537	2,120.83	509.34	610.99	\$1,000.00	—	—	—
PITTSFIELD	49,677	1,748.20	1,576.27	21.05	26.63	—	—	124.25
HAVERHILL	48,710	8.50	8.50	—	—	—	—	—
EVERETT	48,424	402.31	—	402.31	—	—	—	—
CHELSEA	45,816	42.95	42.95	—	—	—	—	—
CHICOPPEE	43,920	745.33	745.33	—	—	—	—	—
SALEM	43,353	269.54	114.54	155.00	—	—	—	—
WITCHBURG	40,692	361.84	361.84	—	—	—	—	—
WALTHAM	39,247	1,204.24	1,204.24	—	—	—	—	—
TAUNTON	37,355	742.06	742.06	—	—	—	—	—
REVERE	35,680	1.00	—	—	124.15	—	—	1.00
BEVERLY	25,086	227.75	95.00	—	—	—	—	8.60
NORTHAMPTON	24,381	2,608.35	2,608.35	—	—	—	—	—
GLOUCESTER	24,204	3,432.20	3,432.20	—	—	—	—	—
MELROSE	23,170	4,261.70	4,261.70	—	—	—	—	150.00
LEOMINSTER	21,810	706.47	556.47	—	—	—	—	—
ATTLEBORO	21,769	9.66	9.66	—	—	—	—	—
NORTH ADAMS	21,621	152.14	152.14	—	—	—	—	—
PEABODY	21,345	155.60	155.60	—	—	—	—	—
WESTFIELD	19,775	427.31	427.31	—	—	—	—	—
WOBURN	19,434	29.78	29.78	—	—	—	—	—
GARDNER	19,399	4,252.41	4,252.41	—	—	—	—	—
MARLBOROUGH	15,587	2,923.02	2,923.02	—	—	—	—	—
NEWBURYPORT	15,084	867.61	434.81	216.82	7.00	113.98	—	95.00
39 Cities	2,940,335	\$182,704.85	\$168,298.20	\$6,411.36	\$1,131.15	\$4,198.81	\$850.00	\$1,815.33

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. *Charities.*

CITIES	Population of 1930	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Reimburse- ments for Old Age Assistance	F Municipal General Hospitals	G Miscella- neous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON . . .	781,188	\$1,268,785.85	\$874.39	\$4,680.13	\$12,282.43	\$39,588.96	\$426,391.54	\$6,547.46	\$306,129.05	\$307,653.30	\$160,641.75	\$83,996.84
WORCESTER . . .	195,311	465,434.39	10,111.21	1,093.38	4,060.26	21,784.01	162,184.79	2,401.65	35,703.56	36,095.30	191,600.23	22.50
SPRINGFIELD . . .	149,900	284,085.43	433.48	67,807.98	6,322.40	31,754.11	122,063.78	1,944.85	15,830.13	37,887.00	—	—
FALL RIVER . . .	115,274	147,458.53	—	6,885.98	1,402.03	7,988.03	52,558.06	—	15,365.88	31,266.50	7,202.82	—
CAMBRIDGE . . .	113,643	215,602.60	—	2,822.54	2,438.55	9,498.40	53,111.28	5,825.26	15,365.88	31,266.50	—	—
NEW BEDFORD . . .	121,597	165,602.57	977.88	8,921.66	1,991.65	14,787.64	107,218.80	—	18,071.59	35,041.06	—	—
SOMERVILLE . . .	103,908	199,203.95	822.94	4,847.69	1,180.00	33,106.62	87,036.45	7,236.72	29,753.13	37,238.24	—	—
LYNN . . .	102,320	235,567.72	1,313.53	1,136.65	3,674.30	16,244.85	57,035.05	3,501.03	72,126.28	40,891.91	—	—
LOWELL . . .	100,234	185,368.32	2,641.31	2,641.31	147.96	2,674.59	25,070.56	132.00	13,447.51	36,030.10	—	—
LAURENCE . . .	89,088	82,013.76	—	1,564.05	153.35	9,231.39	11,495.69	—	5,840.27	34,221.17	165,942.21	—
QUINCY . . .	71,983	226,884.08	—	917.77	222.00	3,602.42	5,430.53	3,263.00	11,339.97	18,334.00	—	—
NEWTON . . .	65,276	43,432.06	282.37	917.77	632.48	12,942.32	20,527.78	733.55	7,407.87	47,322.85	—	16.68
BROOKTON . . .	65,797	95,812.31	337.18	674.30	74.12	9,918.12	2,148.87	744.16	460.79	17,339.08	—	—
MEDFORD . . .	59,714	31,359.44	—	—	—	3,050.82	29,801.23	—	13,483.77	23,423.69	—	—
MALDEN . . .	58,036	1,006.25	1,006.25	10,965.32	—	14,704.92	22,037.46	—	2,116.79	30,737.50	—	—
HOLYOKE . . .	56,537	503.69	503.69	925.37	507.57	4,608.92	27,187.71	—	18,640.21	35,760.62	79,377.90	—
PITTSFIELD . . .	49,677	71,278.57	1,751.56	9,757.50	204.16	21,785.32	114,673.12	4,129.16	25,750.56	12,278.28	—	—
HAVERHILL . . .	48,710	177,488.58	—	126.75	268.51	15,340.19	88,332.07	4.00	18,473.60	20,016.95	—	—
EVERETT . . .	48,424	175,989.95	—	—	2,740.05	14,353.51	26,438.65	—	12,907.99	6,076.00	—	—
CHELSEA . . .	45,816	144,906.86	—	—	827.00	3,353.51	26,438.65	—	14,942.17	41,777.48	124,786.54	—
CHICOPPE . . .	43,930	61,117.06	—	513.91	33.27	19,309.52	39,199.41	1,533.13	14,942.17	41,777.48	—	—
SALEM . . .	43,353	120,108.28	333.90	2,979.40	33.27	19,309.52	39,199.41	1,533.13	14,942.17	41,777.48	—	—
PITCHBURG . . .	40,692	198,320.57	—	756.28	1,255.69	3,315.66	32,804.64	279.87	8,706.48	26,415.41	—	10.87
WALTHAM . . .	39,247	104,996.31	17.50	3,925.05	1,479.69	15,781.81	34,161.99	2,514.40	14,300.25	32,744.75	—	—
TAUNTON . . .	37,355	31,020.69	1,819.14	164.71	20.32	7,545.76	10,837.29	—	4,445.51	6,167.96	—	—
REVERE . . .	35,680	51,104.54	—	—	1,215.00	7,211.72	26,649.44	6.13.00	8,260.88	7,754.50	—	—
BEVERLY . . .	25,086	64,364.10	10.00	3,078.71	1,079.31	11,307.82	23,433.51	1,233.57	6,493.14	17,668.04	—	—
NORTHAMPTON . . .	24,381	28,124.25	213.25	618.98	50.00	6,080.36	7,610.50	80.00	1,651.71	11,819.45	—	—
GLoucester . . .	24,204	18,877.15	—	482.00	186.40	3,818.53	8,866.14	—	1,687.58	—	2.90	—
MELROSE . . .	23,170	15,028.69	—	—	186.40	2,457.85	2,472.72	—	788.72	9,123.00	—	—
LEMINSTER . . .	21,810	80,826.46	1,441.70	10.45	608.94	3,902.52	32,172.35	96.00	8,073.72	14,520.78	—	—
ARTLEBORO . . .	21,769	35,935.29	353.98	—	136.00	11,377.67	12,291.10	—	4,307.34	7,409.20	—	—
NORTH ADAMS . . .	21,621	41,406.23	111.00	—	192.00	3,303.50	14,001.73	—	1,201.92	17,220.35	—	—
PEABODY . . .	21,345	71,587.96	2,233.05	—	281.57	2,011.06	4,023.81	3,533.67	2,928.66	9,694.00	46,848.71	—
WESTFIELD . . .	19,775	18,682.51	289.04	555.71	—	2,986.50	5,911.74	—	2,154.00	6,471.45	—	2.50
WOBURN . . .	19,434	22,988.87	3.85	29.75	—	2,099.18	6,983.91	563.80	2,150.88	8,107.50	—	—
GARDNER . . .	19,399	48,202.32	6,402.00	671.00	—	7,573.25	13,710.93	—	5,613.55	17,231.59	—	—
MARLBOROUGH . . .	15,587	34,106.01	—	401.00	1,023.70	6,967.81	9,186.81	485.34	3,698.19	12,343.16	—	—
NEWBURYPORT . . .	15,084	14,231.84	193.70	336.00	203.50	3,011.78	9,809.53	—	164.33	513.00	—	—
39 Cities . . .	2,940,335	\$5,388,335.90	\$31,983.13	\$138,092.56	\$46,700.07	\$429,093.18	\$1,840,596.31	\$40,900.62	\$784,223.78	\$1,241,443.30	\$831,250.66	\$4,052.29

¹ Includes \$3,980.20 Child Welfare Division.

² Includes \$1,178 from individuals.

³ Includes \$150 from individuals.

⁴ Includes \$32 from individuals.

⁵ From individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . . .	781,188	\$56,228.73	\$41,871.00	\$9,026.50	\$1,099.98	\$4,231.25
WORCESTER . .	195,311	15,762.75	10,577.00	3,748.85	317.00	1,119.90
SPRINGFIELD . .	149,900	7,370.75	5,975.00	1,050.75	100.00	245.00
FALL RIVER . .	115,274	12,274.57	10,239.25	1,597.12	—	438.20
CAMBRIDGE . .	113,643	8,431.75	7,084.00	959.50	—	388.25
NEW BEDFORD . .	112,597	6,828.31	3,695.50	2,017.00	489.29	626.52
SOMERVILLE . .	103,908	7,733.55	5,149.50	1,894.00	100.00	590.05
LYNN . . .	102,320	10,715.25	7,840.00	2,448.25	427.00	—
LOWELL . . .	100,234	9,324.45	7,395.00	770.00	482.00	677.45
LAWRENCE . . .	85,068	2,435.50	1,730.00	605.50	100.00	—
QUINCY . . .	71,983	2,259.50	2,113.00	46.50	100.00	—
NEWTON . . .	65,276	2,483.00	2,017.00	321.00	—	145.00
BROCKTON . . .	63,797	6,657.50	5,864.00	593.50	200.00	—
MEDFORD . . .	59,714	2,586.50	2,228.50	45.00	200.00	113.00
MALDEN . . .	58,036	4,505.92	4,244.00	126.25	80.67	55.00
HOLYOKE . . .	56,537	2,300.50	2,193.00	90.00	—	17.50
PITTSFIELD . .	49,677	3,512.49	1,456.00	421.50	—	1,634.99
HAVERHILL . . .	48,710	4,626.35	3,484.00	832.75	300.00	9.60
EVERETT . . .	48,424	3,682.50	2,308.00	1,374.50	—	—
CHELSEA . . .	45,816	4,306.03	3,166.00	577.50	412.53	150.00
CHICOPPEE . . .	43,930	1,490.75	792.00	698.75	—	—
SALEM . . .	43,353	4,450.50	4,008.00	442.50	—	—
FITCHBURG . . .	40,692	3,751.50	3,450.00	207.50	87.00	7.00
WALTHAM . . .	39,247	1,153.00	1,138.00	15.00	—	—
TAUNTON . . .	37,355	1,777.50	1,560.00	217.50	—	—
REVERE . . .	35,680	3,041.00	2,676.00	365.00	—	—
BEVERLY . . .	25,086	1,614.50	1,362.00	52.50	200.00	—
NORTHAMPTON . .	24,381	540.00	370.00	95.00	—	75.00
GLOUCESTER . .	24,204	3,575.25	2,450.00	844.00	—	281.25
MELROSE . . .	23,170	2,221.13	2,030.00	72.00	100.00	19.13
LEOMINSTER . .	21,810	1,278.75	638.00	463.75	—	177.00
ATTLEBORO . .	21,769	941.50	554.00	187.50	200.00	—
NORTH ADAMS . .	21,621	594.00	400.00	160.00	—	34.00
PEABODY . . .	21,345	1,020.00	630.00	190.00	200.00	—
WESTFIELD . . .	19,775	2,286.67	1,324.00	140.00	—	822.67
WOBURN . . .	19,434	1,441.50	610.00	831.50	—	—
GARDNER . . .	19,399	851.75	720.00	75.50	56.25	—
MARLBOROUGH . .	15,587	2,886.40	1,777.00	259.00	100.00	750.40
NEWBURYPORT . .	15,084	3,950.84	2,872.00	320.00	200.00	558.84
39 Cities . . .	2,940,335	\$212,892.44	\$159,990.75	\$34,182.97	\$5,551.72	\$13,167.00

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . .	781,188	\$350,157.18	\$87,687.81	\$203,875.77	\$3,629.91	\$54,963.69
WORCESTER . .	195,311	156,931.79	4,131.93	132,370.57	16,637.34	3,791.95
SPRINGFIELD . .	149,900	268,235.25	5,551.83	144,015.56	1,203.41	117,464.45
FALL RIVER . .	115,274	19,807.73	978.46	17,412.39	27.10	1,389.78
CAMBRIDGE . .	113,643	36,480.04	5,645.18	2,533.20	186.19	28,115.47
NEW BEDFORD . .	112,597	50,450.92	2,200.67	46,466.07	318.75	1,465.43
SOMERVILLE . .	103,908	22,464.31	4,260.84	15,384.33	—	2,819.14
LYNN . .	102,320	51,413.64	10,518.89	18,970.04	1,427.12	20,497.59
LOWELL . .	100,234	66,068.90	—	63,483.34	763.48	1,822.08
LAWRENCE . .	85,068	4,603.53	587.87	3,400.80	605.87	8.99
QUINCY . .	71,983	16,403.71	2,183.86	9,887.65	324.77	4,007.43
NEWTON . .	65,276	33,230.99	225.91	7,048.41	1,386.83	24,569.84
BROCKTON . .	63,797	2,055.45	—	1,166.96	6.85	881.64
MEDFORD . .	59,714	32,229.76	81.53	4,174.96	178.13	27,795.14
MALDEN . .	58,036	11,256.33	7,902.58	119.78	603.92	2,630.05
HOLYOKE . .	56,537	9,582.71	605.70	7,167.81	99.56	1,709.64
PITTSFIELD . .	49,677	15,957.52	—	14,495.40	113.17	1,348.95
HAVERHILL . .	48,710	8,428.95	—	7,329.40	907.30	192.25
EVERETT . .	48,424	5,276.73	1,434.84	2,287.08	1,304.62	250.19
CHELSEA . .	45,816	3,393.00	550.19	376.70	528.90	1,937.21
CHICOPEE . .	43,930	2,433.77	1,164.00	162.46	475.55	631.76
SALEM . .	43,353	1,844.33	—	982.29	138.81	723.23
FITCHBURG . .	40,692	44,187.63	878.69	25,382.42	105.68	17,820.84
WALTHAM . .	39,247	9,844.89	1,190.85	4,448.22	354.81	3,851.01
TAUNTON . .	37,355	33,026.63	2,684.12	29,997.91	10.11	334.49
REVERE . .	35,680	703.24	—	446.05	—	257.19
BEVERLY . .	25,086	14,147.90	836.54	8,959.27	65.62	4,286.47
NORTHAMPTON . .	24,381	24,655.46	—	16,204.54	115.23	8,335.69
GLOUCESTER . .	24,204	866.42	23.04	211.21	611.82	20.35
MELROSE . .	23,170	910.90	201.48	526.68	49.66	133.08
LEOMINSTER . .	21,810	5,872.16	935.99	4,522.30	49.82	364.05
ATTLEBORO . .	21,769	1,816.27	988.66	176.00	412.90	238.71
NORTH ADAMS . .	21,621	8,915.19	—	8,617.27	167.92	130.00
PEABODY . .	21,345	758.51	—	78.40	26.21	653.90
WESTFIELD . .	19,775	31,038.85	14.50	17,015.33	70.06	13,938.96
WOBURN . .	19,434	6,866.57	4,863.67	1,715.88	11.02	276.00
GARDNER . .	19,399	9,831.08	807.92	8,170.45	210.21	642.50
MARLBOROUGH . .	15,587	10,311.80	9,666.70	297.00	211.60	136.50
NEWBURYPORT . .	15,084	4,194.58	—	2,670.38	211.48	1,312.72
39 Cities . .	2,940,335	\$1,376,654.62	\$158,804.25	\$832,550.28	\$33,551.73	\$351,748.36

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1930	A	B	C
		TOTAL RECEIPTS	Fines, Rentals and Sales	Miscella- neous
BOSTON	781,188	\$26,759.21	\$26,115.30	\$643.91
WORCESTER	195,311	4,372.76	4,343.26	29.50
SPRINGFIELD	149,900	—	—	—
FALL RIVER	115,274	1,735.11	1,735.11	—
CAMBRIDGE	113,643	1,533.00	1,533.00	—
NEW BEDFORD	112,597	1,079.58	1,079.58	—
SOMERVILLE	103,908	2,147.55	2,147.55	—
LYNN	102,320	2,160.34	2,160.34	—
LOWELL	100,234	418.13	418.13	—
LAWRENCE	85,068	760.93	760.93	—
QUINCY	71,983	3,285.74	3,126.71	159.03
NEWTON	65,276	10,363.92	10,011.67	352.25
BROCKTON	63,797	1,961.79	1,961.79	—
MEDFORD	59,714	2,186.15	2,173.96	12.19
MALDEN	58,036	2,399.98	2,399.98	—
HOLYOKE	56,537	—	—	—
PITTSFIELD	49,677	—	—	—
HAVERHILL	48,710	1,536.79	1,536.79	—
EVERETT	48,424	1,159.66	1,159.06	.60
CHELSEA	45,816	780.21	776.43	3.78
CHICOPEE	43,930	720.99	709.10	11.89
SALEM	43,353	839.66	838.99	20.67
FITCHBURG	40,692	642.25	642.25	—
WALTHAM	39,247	1,243.05	1,232.11	10.94
TAUNTON	37,355	474.06	418.40	55.66
REVERE	35,680	241.80	241.80	—
BEVERLY	25,086	251.57	251.57	—
NORTHAMPTON	24,381	861.15	861.15	—
GLOUCESTER	24,204	—	—	—
MELROSE	23,170	1,099.76	1,099.76	—
LEOMINSTER	21,810	1,105.16	1,105.16	—
ATTLEBORO	21,769	663.69	663.69	—
NORTH ADAMS	21,621	519.68	519.68	—
PEABODY	21,345	—	—	—
WESTFIELD	19,775	—	—	—
WOBURN	19,434	243.33	243.33	—
GARDNER	19,399	—	—	—
MARLBOROUGH	15,587	117.29	117.29	—
NEWBURYPORT	15,084	555.44	355.44	200.00
39 Cities	2,940,335	\$74,239.73	\$72,739.31	\$1,500.42

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . . .	781,188	\$112,215.14	\$60,029.87	\$3,306.02	\$48,879.25	—
WORCESTER . . .	195,311	18,103.19	2,377.55	15,725.64	—	—
SPRINGFIELD . . .	149,900	59,077.29	3,837.40	54,426.64	813.25	—
FALL RIVER . . .	115,274	—	—	—	—	—
CAMBRIDGE . . .	113,643	4,081.84	167.25	2,699.35	1,185.24	\$30.00
NEW BEDFORD . . .	112,597	2,643.05	319.75	—	2,323.30	—
SOMERVILLE . . .	103,908	674.00	—	—	674.00	—
LYNN . . .	102,320	10,201.48	734.01	9,467.47	—	—
LOWELL . . .	100,234	6,737.33	6,737.33	—	—	—
LAWRENCE . . .	85,068	386.65	175.00	—	—	211.65
QUINCY . . .	71,983	—	—	—	—	—
NEWTON . . .	65,276	1,721.74	42.69	211.70	1,467.35	—
BROCKTON . . .	63,797	520.81	5.95	—	514.86	—
MEDFORD . . .	59,714	9.00	—	9.00	—	—
MALDEN . . .	58,036	50.52	50.52	—	—	—
HOLYOKE . . .	56,537	43.80	37.80	—	6.00	—
PITTSFIELD . . .	49,677	289.55	191.00	—	98.55	—
HAVERHILL . . .	48,710	28.18	28.18	—	—	—
EVERETT . . .	48,424	10,574.16	—	10,574.16	—	—
CHELSEA . . .	45,816	36.55	36.55	—	—	—
CHICOPEE . . .	43,930	—	—	—	—	—
SALEM . . .	43,353	11,422.64	2,039.00	8,789.70	593.94	—
FITCHBURG . . .	40,692	46.30	42.30	4.00	—	—
WALTHAM . . .	39,247	147.50	147.50	—	—	—
TAUNTON . . .	37,355	381.65	—	381.65	—	—
REVERE . . .	35,080	—	—	—	—	—
BEVERLY . . .	25,086	603.96	—	75.00	528.96	—
NORTHAMPTON . . .	24,381	—	—	—	—	—
GLOUCESTER . . .	24,204	958.55	341.10	275.30	342.15	—
MELROSE . . .	23,170	263.52	50.52	—	213.00	—
LEOMINSTER . . .	21,810	651.17	—	651.17	—	—
ATTLEBORO . . .	21,769	195.00	155.00	40.00	—	—
NORTH ADAMS . . .	21,621	—	—	—	—	—
PEABODY . . .	21,345	—	—	—	—	—
WESTFIELD . . .	19,775	324.05	317.50	6.55	—	—
WOBURN . . .	19,434	—	—	—	—	—
GARDNER . . .	19,399	4,477.80	—	—	4,477.80	—
MARLBOROUGH . . .	15,587	—	—	—	—	—
NEWBURYPORT . . .	15,084	—	—	—	—	—
39 Cities . . .	2,940,335	\$246,866.42	\$77,863.77	\$106,643.35	\$62,117.65	\$241.65

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous	
					PUBLIC TRUST FUNDS						Investment Funds
					Charity	School	Library	Cemetery (for General Care)	Other		
BOSTON . . .	\$1,467,804.33	\$29,415.07	\$503,644.72	\$97,580.45	\$42,721.86	\$28,430.12	\$27,013.68	\$608.05	\$683,081.16	\$50,651.97	\$4,657.25
WORCESTER . . .	243,914.81	23,915.40	163,933.15	18,496.80	17,653.74	1,484.02	5,352.20	-	14,080.61	2,123.51	2,275.55
SPRINGFIELD . . .	133,916.36	22,261.14	97,729.08	15,719.24	1,381.25	-	-	-	305.86	-	2,519.79
FALL RIVER . . .	94,851.92	1,751.36	83,424.81	944.31	421.95	2,194.39	3,014.28	-	-	-	2,467.08
CAMBRIDGE . . .	100,102.85	8,710.38	86,700.86	1,319.05	-	15.49	1,437.63	-	1,872.23	-	809.41
NEW BEDFORD . . .	74,822.69	3,470.29	48,261.95	1,519.05	73.16	3,014.75	14,034.17	-	-	3,713.07	1,264.98
SOMERVILLE . . .	52,927.78	3,947.09	43,406.57	1,276.03	183.48	600.80	1,748.68	-	-	610.47	991.35
LYNN . . .	69,910.43	6,020.80	53,147.92	69.23	1,272.09	173.92	3,790.73	42.94	901.40	4,631.60	381.25
LOWELL . . .	66,071.73	2,762.68	54,384.03	953.67	-	8.08	5,006.99	-	47.98	-	303.82
LAWRENCE . . .	48,762.41	2,574.59	45,790.19	-	737.77	45.86	-	-	-	-	1,237.41
QUINCY . . .	118,113.76	6,858.79	72,322.84	20,017.54	707.31	15,533.78	1,266.38	139.25	-	-	1,237.41
NEWTON . . .	117,774.10	2,724.89	46,233.82	32,597.77	4,461.56	25.00	2,068.69	-	29,409.61	3,922.38	84.03
BROCKTON . . .	50,452.90	2,221.11	38,186.64	3,956.86	2,458.63	-	1,626.73	-	-	-	-
MEDFORD . . .	61,149.90	2,511.43	43,334.18	10,331.74	2,458.63	1,125.00	145.47	-	1,243.45	726.03	304.18
MALDEN . . .	71,924.41	3,653.95	42,267.98	124.00	52.10	-	24,711.66	-	75.35	31,710.00	463.63
HOLYOKE . . .	78,147.40	3,851.31	38,515.64	312.83	1,466.64	-	-	-	-	-	-
PITTSFIELD . . .	33,145.76	8,390.11	20,530.87	4,102.71	5,471.23	186.03	7,717.52	48.95	306.13	3,048.37	784.98
HAVERHILL . . .	54,600.19	1,812.25	35,743.99	565.72	-	4,327.90	4,353.54	-	400.00	-	-
EVERETT . . .	34,522.62	1,909.49	21,829.65	1,317.66	-	-	-	-	-	-	-
CHELSEA . . .	25,138.95	994.97	33,134.09	55.07	136.48	-	418.34	337.00	-	-	-
CHICOPEE . . .	20,523.99	1,732.86	25,821.00	30.41	648.92	-	953.80	-	-	-	-
SALEM . . .	40,519.81	3,958.14	21,998.58	25.32	6,197.70	292.40	2,745.70	1,655.50	3,042.19	-	604.28
FITCHBURG . . .	46,495.45	3,855.70	21,583.06	1,625.86	14,816.93	291.10	1,972.80	-	2,350.00	-	-
WALTHAM . . .	41,279.07	4,203.52	24,273.46	6,701.61	1,028.58	-	961.35	192.82	-	3,917.73	-
MAUNTON . . .	30,030.70	1,618.26	26,280.86	322.50	-	-	1,809.08	-	-	-	-
REVERLY . . .	38,041.99	216.22	35,301.53	2,040.88	-	-	51.76	-	10.25	-	421.35
BEVERLY . . .	20,674.69	2,181.21	11,340.55	1,964.81	339.18	180.99	4,375.44	-	-	-	92.51
NORTHAMPTON . . .	39,115.07	3,574.29	12,451.80	10.20	1,825.04	285.91	19,796.73	698.70	207.46	-	264.94
GLOUCESTER . . .	17,903.35	4,369.54	8,705.48	-	2,074.68	640.00	-	-	1,516.05	-	-
MELROSE . . .	44,631.37	5,727.11	26,747.34	11,420.37	3.58	-	165.36	-	475.85	-	-
LEMINSTER . . .	10,391.45	911.95	8,140.21	13.68	573.75	91.76	204.43	81.76	-	103.73	173.24
ATTLEBORO . . .	30,918.68	3,070.71	8,577.32	599.57	10,969.02	188.70	937.12	-	3,138.35	3,198.83	147.76
NORTH ADAMS . . .	15,783.07	1,342.44	11,338.58	49.14	38.15	-	51.62	-	-	463.50	226.79
PEABODY . . .	1,370.09	15,927.87	-	23.02	2,702.10	129.02	-	-	64.41	-	-
WESTFIELD . . .	17,912.50	604.85	17,328.65	1,999.15	-	446.49	5,375.12	-	-	42.50	452.70
WOBURN . . .	26,986.24	2,318.46	10,021.03	265.18	517.29	294.36	861.71	10.90	55.31	350.63	3,295.55
GARDNER . . .	13,848.94	1,101.48	10,388.49	-	622.29	713.05	4,932.61	-	-	1,141.22	2.35
MARLBOROUGH . . .	-	-	-	-	-	-	-	-	-	-	14.49
NEWBURYPORT . . .	-	-	-	-	-	-	-	-	-	-	-
39 Cities	\$3,525,175.01	\$186,540.67	\$1,884,149.39	\$237,018.54	\$121,856.46	\$60,718.92	\$149,161.32	\$3,903.97	\$746,907.03	\$110,355.57	\$24,563.14

TABLE VI. Summary of Revenue Receipts.

CITIES.	A	B	C	D	E	F	G	H	I	J	K	L
	TOTAL RECEIPTS	Taxes	Licenses and Permits	Fines and Forfeits	Grants and Gifts	Other General Revenue	Special Assessments	Privileges	Departmental	Public Service Enterprises	Cemeteries	Interest
BOSTON	\$77,603,628.88	\$57,769,419.83	\$268,103.60	\$95,485.57	\$5,357,105.94	\$1,766.03	\$450,242.29	\$690,874.22	\$2,207,827.82	\$7,806,681.66	\$78,681.99	\$2,877,439.93
W. GROSESTER	13,293,537.61	9,987,273.30	29,052.94	10,140.08	784,415.82	—	292,996.66	235,783.65	854,513.79	756,607.69	55,289.73	287,126.94
SPRINGFIELD	11,304,630.67	8,969,273.83	29,315.23	34,609.62	587,806.51	2,425.29	78,590.86	232,572.37	778,532.72	705,073.26	—	139,916.36
FALL RIVER	8,678,008.24	4,878,008.24	14,826.16	4,923.31	171,389.05	—	—	94,945.75	232,635.68	373,588.78	28,842.14	151,549.78
CAMBRIDGE	8,615,057.37	6,804,685.03	22,001.56	3,064.84	433,847.52	560.36	8,990.81	167,337.23	333,021.41	473,490.68	52,598.13	226,359.88
NEW BEDFORD	5,121,179.20	5,007,213.27	14,450.75	7,811.63	241,864.54	—	—	107,337.23	274,107.66	342,725.80	41,004.36	105,511.69
ROCKFORD	4,133,641.68	4,030,641.68	20,520.33	6,546.06	137,878.57	953.03	49,319.72	101,795.50	264,914.03	453,526.13	—	52,927.78
LYNN	4,183,688.20	4,183,688.20	19,969.61	12,219.29	255,229.92	—	20,160.84	108,521.58	369,389.85	426,426.16	55,794.11	87,375.09
LOWELL	3,027,472.77	3,027,472.77	11,570.55	4,473.27	157,184.71	—	20,490.84	84,032.10	270,401.29	314,284.20	25,565.94	66,071.73
LAWRENCE	4,301,485.43	3,849,686.48	13,781.84	2,447.37	233,336.41	—	83,625.71	173,073.55	129,455.63	398,828.88	26,701.94	118,113.76
QUINCY	3,029,465.43	2,744,006.48	11,570.55	2,447.37	233,336.41	—	131,029.66	182,221.56	112,306.15	397,654.58	—	76,385.07
NEWTON	3,152,950.01	2,749,480.01	8,016.69	4,552.17	189,333.22	—	40,839.47	96,775.87	263,129.16	248,446.14	17,414.66	173,825.07
BROCKTON	3,342,055.38	2,983,014.19	9,809.00	2,802.25	185,130.36	—	73,993.57	81,985.80	90,249.59	216,928.12	36,520.12	84,020.26
MEDFORD	3,125,293.93	2,467,766.54	3,492.51	3,432.02	72,367.38	—	52,183.57	61,515.90	161,505.42	190,953.47	26,141.56	78,147.96
MALDEN	2,877,176.68	2,487,976.68	9,338.47	8,139.69	131,022.75	2.30	8,178.22	54,259.96	108,973.35	136,088.78	—	73,145.76
HOLYOKE	4,643,314.60	2,014,060.86	9,235.40	3,035.91	73,044.90	—	57,349.53	50,483.78	106,324.73	147,573.24	—	33,145.76
PITTSFIELD	2,602,538.73	1,937,518.76	8,103.50	1,415.60	140,227.17	—	9,803.73	63,155.32	91,610.87	169,988.16	105.00	55,817.42
HAVERHILL	3,372,782.08	2,669,198.94	5,335.94	3,844.49	162,017.82	146.47	13,086.72	45,717.81	221,917.00	189,923.00	18,024.73	43,116.56
CHRYSTAL	2,709,386.90	2,195,509.95	7,884.71	2,172.59	70,454.42	—	10,081.67	31,006.84	166,875.43	174,702.61	4,299.82	29,523.99
CHESEA	2,361,582.14	1,685,866.06	4,093.00	3,377.00	71,826.33	8.00	6,411.39	34,780.63	79,300.12	531,090.40	8,700.20	40,519.81
CHICOPEE	2,470,417.67	1,793,227.26	3,784.14	3,729.16	94,838.32	27.50	8,229.62	55,982.86	167,730.33	184,572.38	15,346.99	46,495.45
SALFORD	2,303,976.35	1,720,892.39	11,559.96	674.43	62,879.17	—	25,133.70	50,645.63	207,030.99	120,209.97	20,033.83	42,532.17
WALTHAM	2,299,178.20	1,781,404.02	3,771.00	1,445.00	106,202.13	—	4,223.61	50,629.33	96,995.06	698,047.14	11,867.30	43,947.79
TAUNTON	2,392,536.27	1,437,038.37	5,166.00	449.57	43,872.10	—	12,636.03	19,404.07	81,517.66	111,691.00	14,104.79	38,041.99
REVERE	1,929,974.66	1,572,035.84	3,121.30	373.58	81,093.13	—	22,153.39	36,639.96	88,958.77	80,456.96	4,318.79	20,674.69
BEVERLY	1,097,066.42	800,590.07	3,238.58	1,175.85	58,220.18	314.93	22,153.39	36,639.96	61,997.03	85,436.96	4,318.79	39,115.07
NORTHAMPTON	1,499,848.43	1,195,458.53	5,218.45	2,532.93	58,972.56	5.85	5,359.25	34,223.42	35,054.98	166,722.07	1,921.61	17,906.35
GROUOSTER	1,516,762.23	1,172,333.92	2,291.00	494.00	59,750.37	—	—	54,296.72	79,196.12	96,404.73	8,800.03	40,391.45
LEMINSTER	1,007,356.43	719,325.12	2,076.93	1,076.20	55,498.38	—	—	28,219.31	37,874.33	94,319.34	16,574.55	14,661.37
ATTLEBORO	973,402.06	797,325.02	2,625.02	855.62	48,615.90	—	6,368.16	29,927.22	46,608.63	100,315.64	6,948.86	3,201.89
NORTH ADAMS	871,355.39	672,129.19	4,628.01	336.12	24,805.14	—	464.31	29,950.78	56,654.88	67,493.14	5,291.39	15,788.57
PABODY	1,499,759.61	823,092.39	2,025.00	3,157.80	25,543.24	—	778.34	22,992.02	105,388.61	495,792.35	6,301.39	17,912.50
WESTFIELD	1,398,801.33	788,141.56	1,847.93	1,563.23	30,351.47	—	5,089.32	26,733.73	68,595.91	99,297.86	17.13	26,986.24
WOBURN	854,719.40	687,061.96	1,687.06	505.98	32,474.92	—	—	34,440.45	68,595.91	102,882.12	6,031.41	26,986.24
GARDNER	856,292.44	627,642.40	3,268.35	574.62	23,506.84	—	8,233.99	22,179.02	76,348.92	75,426.00	4,829.81	14,281.89
MARLBOROUGH	595,354.62	478,781.61	878.61	1,108.35	20,130.36	—	3,780.50	17,701.40	68,804.15	55,014.00	2,006.76	14,459.17
NEWBURYPORT	669,395.60	502,948.39	1,167.60	856.00	22,678.35	—	539.09	22,633.94	30,833.95	67,264.67	45.00	20,428.61
39 Cities	\$208,769,159.03	\$158,146,151.85	\$592,665.49	\$253,558.20	\$10,669,686.19	\$6,209.76	\$1,590,953.30	\$3,357,743.68	\$9,106,641.73	\$19,105,275.97	\$613,145.43	\$5,327,127.61

¹ Includes \$9.40 from administration of trust funds.

² Includes \$25 from administration of trust funds.

79

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1930	A TOTAL EX- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	781,188	\$2,227,392.11	\$89,954.26	\$97,710.71	\$956,696.43	\$844,634.74	\$238,405.97
WORCESTER	195,311	397,868.89	11,214.39	25,741.43	179,246.39	131,902.09	49,764.39
SPRINGFIELD	149,900	415,978.80	6,874.74	11,977.17	173,648.22	123,826.04	89,652.63
FALL RIVER	115,274	187,208.15	2,160.00	3,279.83	94,180.75	66,777.41	20,810.16
CAMBRIDGE	113,643	295,688.30	17,827.85	21,006.18	108,548.93	95,551.63	52,743.71
NEW BEDFORD	112,597	207,463.30	7,413.82	13,074.19	70,961.42	73,076.22	42,934.65
SOMERVILLE	103,908	224,067.26	14,894.23	24,317.46	85,716.54	79,800.22	19,278.70
LYNN	102,320	169,825.83	5,869.17	8,746.80	84,746.33	64,447.82	16,008.93
LOWELL	100,234	212,518.33	7,333.04	10,564.97	74,093.11	84,288.08	25,885.91
LAWRENCE	85,068	145,728.30	—	16,184.99	51,476.85	59,819.07	18,247.39
QUINCY	71,983	153,484.60	6,715.40	8,942.49	66,928.53	59,410.67	11,487.51
NEWTON	65,276	191,863.48	338.85	7,963.98	66,928.53	59,410.67	11,487.51
BROCKTON	63,797	156,244.72	1,375.70	7,399.33	66,726.80	59,905.74	24,637.15
MEDFORD	59,714	146,594.73	9,106.26	9,800.05	57,337.08	51,486.41	18,864.93
MALDEN	58,036	95,086.29	3,113.60	7,649.03	46,098.62	35,405.48	2,759.56
HOLYOKE	56,537	157,276.48	789.66	8,045.61	54,129.31	69,831.14	24,480.76
PITTSFIELD	49,677	91,480.90	1,974.39	2,034.24	42,343.42	39,531.04	5,597.81
HAVERHILL	48,710	101,240.12	—	12,739.12	48,024.35	32,321.79	12,462.69
EVERETT	48,424	110,767.59	10,315.72	8,815.66	43,716.52	38,804.72	4,807.14
CHELSEA	45,816	106,339.05	7,897.96	8,754.03	39,074.67	28,133.05	21,879.31
CHICOPEE	43,930	91,305.12	529.81	4,632.94	47,776.51	25,253.39	13,112.47
SALEM	43,353	97,338.00	6,000.62	6,389.04	38,979.59	41,339.16	7,697.72
FITCHBURG	40,692	81,938.17	4,443.41	4,599.55	32,579.61	32,617.88	15,636.13
WALTHAM	39,247	115,121.93	5,567.69	8,221.89	38,532.23	47,163.99	5,703.02
TAUNTON	37,355	72,481.42	4,749.58	5,136.62	32,135.29	24,756.91	5,759.77
REVERLY	35,680	5,242.32	5,242.32	12,316.72	43,993.43	33,219.16	4,717.86
BEVERLY	30,861	100,531.40	3,308.93	4,789.79	30,828.46	24,216.76	7,121.54
GLoucester	24,381	50,698.77	102.48	3,198.73	20,735.35	19,540.67	10,694.40
GLoucester	24,204	76,871.30	—	8,382.96	34,688.28	23,105.66	6,335.18
MELROSE	23,170	78,650.15	1,824.14	4,547.02	29,334.65	36,609.16	6,713.17
LYNN	21,810	37,476.21	2,198.78	1,699.13	19,100.30	7,455.83	3,310.58
ATLANTIC	21,769	64,300.92	3,403.09	4,560.70	25,812.98	27,213.57	3,090.73
NORTH ADAMS	21,691	48,183.75	1,206.45	1,091.79	25,310.01	21,364.74	8,562.37
PABODY	21,315	61,834.49	3,330.24	4,117.92	31,962.18	13,891.78	13,736.85
WESTFIELD	19,775	40,924.83	1,785.41	3,615.23	18,094.67	19,655.29	7,270.09
WOBURN	19,434	53,019.40	1,075.93	2,461.06	22,557.03	10,014.67	3,065.76
GARDNER	19,389	34,707.09	2,412.45	2,551.19	13,663.05	9,708.05	3,115.47
MALDENBOROUGH	15,587	24,537.91	2,954.00	2,505.99	16,194.40	6,570.66	4,082.61
NEWBURYPORT	15,084	25,041.57	427.63	1,284.08	13,279.59	—	—
39 Cities	2,940,335	\$7,027,244.46	\$254,851.97	\$401,909.62	\$2,942,430.65	\$2,573,820.97	\$854,232.15

TABLE VII. — Maintenance of Departments — Continued.
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	
BOSTON	\$956,696.43	\$95,400.46	\$77,038.70	\$279,440.55	\$414,239.30	\$31,537.84	\$59,039.58
WORCESTER	179,246.59	32,660.98	181,995.25		57,760.67	6,643.69	2,377.00
SPRINGFIELD	173,648.22	28,758.57	25,262.60	49,194.93	68,019.39	478.59	1,954.20
FALL RIVER	194,180.75	10,589.07	117,655.29	26,069.20	20,083.53		25,453.66
CAMBRIDGE	108,548.93	14,137.26	133,908.48		31,083.37	5,920.94	2,896.88
NEW BEDFORD	70,964.42	15,733.63	135,036.95		18,089.22	3,011.41	473.51
SOMERVILLE	83,716.54	10,091.19	145,369.34		25,787.61	3,051.17	1,608.47
LYNN	74,093.11	8,837.98	12,211.40	27,164.40	24,117.11	693.75	11,847.07
LOWELL	84,746.33	14,743.81	133,338.07		21,030.25	3,767.13	1,017.21
LAWENCE	51,476.85	8,313.02	9,933.87	15,898.86	13,927.36	2,166.53	485.00
QUINCY	66,928.53	6,407.50	11,090.58	20,663.66	28,068.54	213.25	1,699.73
NEWTON	66,766.54	12,199.53	18,232.21		24,615.07	6.67	631.64
BROCKTON	62,726.80	6,644.48	8,482.12	24,263.67	22,698.22		1,214.80
MEDFORD	57,337.08	11,532.89	6,016.57	21,121.55	17,451.27		809.00
MALDEN	46,098.62	6,710.55	19,416.53		19,162.54	528.18	1,327.85
HOLYOKE	54,129.31	8,829.54	9,900.75	14,298.75	19,244.24		999.00
PITTSFIELD	42,343.42	5,687.70	5,600.24	10,743.73	19,312.75	665.50	523.25
HAVERTHILL	43,716.52	11,734.72	14,414.62		16,378.43		712.00
EVERETT	48,024.35	9,761.17	9,169.06	14,452.90	13,929.22	1,411.08	152.49
CHelsea	39,674.67	7,425.59	18,292.04		12,393.47	281.71	897.75
CHICOPEE	47,776.51	7,606.12	5,907.29	18,817.42	13,508.43		1,655.54
SALEM	38,979.59	4,804.90	5,876.94	10,485.68	16,944.32		700.00
FITCHBURG	32,579.61	7,142.86	15,144.77		11,705.35		1,025.00
WALTHAM	38,532.23	4,231.58	12,061.40		11,168.16		896.25
TAUNTON	32,135.29	6,821.83	19,196.21		11,822.73	563.08	82.47
REVERE	43,993.43	3,940.68	7,549.65	18,139.98	13,439.75	550.00	635.00
BEVERLY	30,828.46	4,348.69	5,023.18	7,487.35	13,742.25		321.06
NORTHAMPTON	20,735.35	4,548.69	2,894.97	6,747.40	6,074.35	148.88	536.00
GLOUCESTER	34,688.28	6,211.00	6,306.69	9,305.49	12,329.10		1,305.00
MELROSE	29,334.65	5,132.81	5,655.28	7,986.03	9,168.03	87.50	506.03
LEOMINSTER	19,109.30	3,651.17	3,631.40	4,297.63	8,945.11	376.88	325.92
ATTLEBORO	25,812.98	4,861.45	4,366.46	7,314.01	8,945.11		472.35
22,510.01	3,708.05	19,796.42			8,533.21		567.83
NORTH ADAMS	32,050.18	9,151.79	3,147.54	8,937.94	10,137.08		472.35
PEABODY	31,962.18	2,302.58	18,448.25		7,145.19	118.65	567.83
WESTFIELD	18,094.67	5,717.31	3,635.00	6,399.72	6,595.00		180.00
WOBURN	22,557.03	4,733.48	1,685.00	4,756.30	4,488.27		210.00
GARDNER	15,663.05	2,117.01	1,797.11		5,487.57		
MARLBOROUGH	16,194.40	2,193.96	1,532.03		5,307.99	345.74	446.94
NEWBURYPORT	13,279.59						145.61
39 Cities	\$2,942,430.65	\$420,586.35	\$647,960.29	\$613,987.18	\$1,069,780.04	\$62,568.17	\$127,548.62

¹ Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super- intendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$844,624.74	\$199,165.37	\$49,054.87	—	\$85,938.64	—	\$21,202.70	\$355,772.14	\$133,491.02
WORCESTER	131,902.09	15,106.93	21,383.60	\$6,007.92	—	\$12,280.62	27,962.95	41,647.56	7,512.51
SPRINGFIELD	123,826.04	19,689.51	20,985.90	2,500.00	6,156.07	—	28,797.59	30,323.65	15,373.62
FALL RIVER	66,777.41	11,075.36	9,184.50	80.00	5,500.00	10,023.20	1,187.66	19,276.64	10,450.05
CAMBRIDGE	95,561.63	11,530.95	19,250.71	3,472.93	—	13,098.66	8,663.31	34,149.94	5,393.13
NEW BEDFORD	73,076.22	4,997.92	20,030.33	3,935.10	—	25,194.30	6,596.04	15,292.11	570.42
SOMERVILLE	79,860.33	5,581.80	15,633.88	7,593.12	—	14,256.87	8,315.42	25,079.66	3,399.58
LYNN	62,447.82	12,627.25	8,332.34	—	—	13,785.72	7,799.10	17,875.40	2,028.01
LOWELL	84,288.08	13,231.41	11,144.07	1,984.61	—	13,716.09	6,904.49	28,312.41	8,993.00
LAWRENCE	59,819.07	5,279.00	7,557.00	1,827.54	—	8,643.46	3,789.35	26,772.60	5,950.12
QUINCY	59,410.67	3,743.96	7,218.83	800.00	7,584.43	22,569.20	—	16,990.39	503.86
NEWTON	97,342.42	9,187.97	14,866.91	2,160.88	—	43,133.24	13,338.04	12,685.19	1,970.19
BROCKTON	59,905.74	8,879.63	8,604.39	—	—	20,971.24	5,559.85	14,436.63	1,454.00
MEDFORD	51,486.41	6,805.19	9,883.22	2,725.95	—	14,884.72	—	10,603.43	6,583.90
MALDEN	35,465.48	3,655.66	5,889.81	2,949.22	—	9,989.44	—	12,605.34	376.01
HOLYOKE	69,831.14	7,205.85	7,257.97	4,573.93	14,348.44	9,447.25	3,326.16	23,571.54	100.00
PITTSFIELD	39,531.04	1,766.80	7,999.06	—	9,142.20	10,516.83	1,070.92	10,075.09	31.06
HAVERHILL	32,321.79	4,508.05	7,479.12	1,342.64	1,655.30	6,924.46	—	9,830.14	1,176.46
SPRINGFIELD	38,894.72	3,434.81	7,763.58	2,441.00	—	14,034.96	—	8,243.98	1,231.09
EVERETT	28,133.05	3,502.88	7,420.71	3,749.01	—	4,485.87	2,289.91	5,437.27	1,247.40
CHELSEA	25,253.39	1,688.45	5,927.71	1,939.35	—	8,216.48	—	8,201.40	—
CHICOPEE	41,339.16	7,009.29	6,469.84	2,003.28	—	10,401.29	1,272.25	9,285.08	4,898.13
FITCHBURG	32,617.88	4,016.75	5,046.68	1,833.33	8,748.20	2,862.70	4,724.85	5,080.37	305.00
WALTHAM	47,163.99	6,698.27	7,838.02	1,467.00	—	14,146.47	2,500.00	6,746.32	7,857.91
TAUNTON	24,756.91	1,066.86	4,100.43	1,388.82	—	2,724.07	2,580.60	10,274.77	234.47
REVERE	24,216.76	4,335.64	6,127.52	1,750.00	8,252.15	10,490.49	—	5,850.45	190.00
BEVERLY	24,216.76	2,085.30	6,127.52	1,750.00	4,400.00	2,851.44	—	6,982.50	20.00
NORTHAMPTON	19,540.67	1,643.56	6,093.24	1,162.92	—	5,855.55	—	4,687.65	97.75
GLOUCESTER	23,105.66	3,690.89	6,498.33	1,891.33	—	4,331.71	—	6,732.90	10.50
MELROSE	36,609.16	1,867.23	5,670.63	—	14,391.97	8,504.37	—	5,683.10	491.86
LEOMINSTER	7,455.83	2,154.16	2,239.67	—	—	—	—	3,060.00	2.00
ATTLEBORO	27,213.57	1,115.00	3,935.66	1,304.70	8,053.04	5,867.21	—	4,550.77	2,357.19
NORTH ADAMS	21,364.74	1,266.90	5,071.03	—	4,577.06	5,407.48	—	4,994.27	15.00
PEABODY	13,861.78	4,022.66	3,627.43	—	—	—	—	6,211.69	—
WESTFIELD	13,736.85	1,019.02	2,973.58	—	6,711.55	—	—	2,032.70	—
WORMAN	19,463.29	3,368.90	4,704.37	—	5,742.62	1,200.33	—	4,013.92	34.95
GARDNER	10,014.67	1,898.07	3,521.95	—	—	1,169.30	—	4,155.35	270.00
MARLBOROUGH	3,708.05	1,696.00	3,153.37	—	—	2,060.76	—	2,797.92	—
NEWBURYPORT	6,570.66	1,078.44	2,498.07	200.00	—	—	—	2,794.15	—
39 Cities	\$2,573,820.07	\$403,167.69	\$358,228.85	\$59,544.58	\$191,201.67	\$356,045.78	\$157,881.19	\$823,126.12	\$224,624.19

TABLE VII. — Maintenance of Departments — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	781,188	\$10,131,980.66	\$5,678,018.83	\$3,967,583.45	\$18,335.50	\$423,568.61	\$38,470.99	\$5,403.28
WORCESTER	195,311	2,044,933.53	1,029,300.41	915,543.25	2,609.73	64,769.11	31,311.03	1,200.00
SPRINGFIELD	149,900	1,726,559.28	742,297.41	717,632.79	1,456.79	61,770.53	49,376.76	25.00
FALL RIVER	115,274	719,793.33	384,146.81	320,505.38	57.64	10,893.14	4,130.53	—
CAMBRIDGE	113,643	1,171,232.58	580,978.61	471,200.41	2,988.25	24,422.12	22,216.15	69,427.04
NEW BEDFORD	112,597	897,490.18	454,898.23	396,871.82	776.06	29,114.80	15,698.27	131.00
SOMERVILLE	103,908	815,378.59	362,999.15	376,613.06	1,485.85	16,304.94	45,334.27	45,334.27
LYNN	102,820	815,869.47	330,122.55	425,850.90	2,690.77	14,895.94	32,669.24	32,669.24
LOWELL	100,234	742,418.12	359,041.10	352,318.20	1,953.15	18,530.50	10,475.17	100.00
LAWRENCE	85,068	592,657.63	284,106.70	286,806.91	2,867.94	12,336.56	2,554.50	3,985.02
QUINCY	71,983	580,301.32	279,057.79	262,397.03	3,649.47	12,825.07	14,351.55	9,326.43
NEWTON	65,276	634,229.62	310,117.08	263,341.03	659.00	17,298.04	40,814.47	—
BROCKTON	63,797	559,692.33	216,939.45	309,568.99	334.10	11,801.85	18,921.55	2,126.39
MEDFORD	59,714	421,310.50	188,185.29	200,743.12	2,554.91	9,682.62	7,200.00	12,944.56
MALDEN	58,036	498,110.98	214,535.67	256,495.37	1,752.33	13,727.68	11,599.93	—
HOLYOKE	56,537	580,028.57	241,366.42	322,362.58	15.94	8,505.37	7,778.06	7,930.15
PITTSFIELD	49,677	303,089.04	139,960.13	140,945.24	1,025.00	9,929.88	3,298.64	1,878.02
HAVERHILL	48,710	382,662.61	148,408.06	215,947.89	1,238.51	7,362.30	8,944.63	21,506.43
EVERETT	48,424	457,445.63	184,299.83	236,117.36	121.51	14,283.50	—	19,121.06
CHELSEA	45,816	405,591.34	167,260.26	209,457.26	299.13	8,864.78	588.75	25.00
CHICOPEE	43,953	264,307.40	107,704.17	148,219.47	—	6,909.44	1,449.32	13,879.49
FITCHBURG	40,692	282,099.61	104,856.41	139,598.35	—	4,928.30	14,816.95	13,861.37
WALTHAM	39,247	293,703.17	123,452.84	159,271.03	820.18	8,714.34	6,576.28	30,098.32
TAUNTON	37,355	242,077.56	102,041.02	121,295.10	954.01	8,854.16	7,694.99	7,639.01
REVERE	35,680	240,029.65	88,062.66	136,563.87	187.19	8,232.19	121.00	7,049.93
BEVERLY	25,086	268,509.83	107,179.00	135,009.97	—	5,371.42	5,697.42	15,252.02
NORTHAMPTON	24,304	150,004.76	54,845.70	89,393.28	536.36	3,635.72	2,531.70	60.00
GLoucester	24,381	190,730.16	81,586.07	98,536.35	396.53	2,547.63	11,119.40	4,265.69
MELROSE	23,170	184,124.57	70,152.05	98,040.41	—	3,728.58	3,300.00	7.00
LEOMINSTER	21,810	118,294.36	31,429.41	73,081.28	145.19	4,617.17	9,073.17	93.33
ATTLEBORO	21,769	178,750.92	37,519.75	114,534.64	180.59	2,352.42	3,524.92	854.00
NORTH ADAMS	21,621	130,378.05	54,885.15	57,471.75	585.39	2,356.94	587.03	4,496.54
PEABODY	21,345	189,468.17	68,385.08	92,519.75	145.19	5,428.70	16,189.47	945.17
WORTHEN	16,775	110,155.91	49,325.05	52,099.71	2,872.45	2,481.86	3,340.73	36.11
WINDHAM	16,434	105,672.23	41,016.02	58,421.23	900.00	4,785.08	249.92	300.00
GARDNER	16,589	87,206.29	27,020.69	50,531.39	—	3,769.59	5,274.62	10.00
MALDENBOROUGH	15,787	82,500.22	37,230.22	34,029.02	250.00	2,737.68	8,255.88	—
NEWBURYPORT	15,084	82,236.45	38,754.31	35,032.27	—	959.44	5,937.41	953.02
39 Cities	2,940,335	\$27,989,472.98	\$13,691,467.58	\$12,617,680.51	\$54,082.90	\$880,720.37	\$424,567.63	\$320,953.99

TABLE VII. — *Maintenance of Departments* — Continued.

2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$5,678,618.83	\$5,161,906.78	\$243,867.85	\$58,217.56	\$94,588.89	\$120,037.75
WORCESTER . . .	1,029,500.41	967,489.23	21,705.46	5,476.55	10,007.20	24,821.97
SPRINGFIELD . . .	742,297.41	701,009.47	16,045.35	5,092.58	2,063.39	18,086.62
FALL RIVER . . .	384,146.81	364,481.24	5,309.15	4,057.67	5,163.62	5,135.13
CAMBRIDGE . . .	580,978.61	555,682.12	16,236.25	1,384.12	1,074.49	6,601.63
NEW BEDFORD . . .	454,898.23	442,693.51	4,556.62	2,762.20	1,697.35	3,188.55
SOMERVILLE . . .	362,999.15	350,641.37	4,653.11	2,605.52	917.71	4,181.44
LYNN . . .	330,122.55	308,434.56	11,396.63	2,776.32	1,310.87	6,204.17
LOWELL . . .	359,041.10	345,199.47	6,842.37	1,619.30	2,371.61	3,008.35
LAWRENCE . . .	284,106.70	271,462.14	3,789.50	1,556.71	1,984.38	5,313.97
QUINCY . . .	279,057.79	265,626.02	8,025.81	1,975.26	689.36	2,741.34
NEWTON . . .	310,117.08	291,376.30	8,631.99	2,029.13	3,848.60	4,231.06
BROCKTON . . .	216,939.45	203,838.04	5,836.77	1,772.18	1,484.41	4,008.05
MEDFORD . . .	188,185.29	181,502.65	3,163.36	927.78	508.83	2,082.67
MALDEN . . .	214,535.67	202,628.08	7,038.50	1,477.55	637.71	2,753.83
HOLYOKE . . .	241,366.42	230,155.62	7,612.49	—	367.22	3,231.09
PITTSFIELD . . .	139,960.13	131,725.75	4,130.62	1,829.71	406.75	1,867.30
HAVERHILL . . .	148,408.06	140,807.10	4,697.87	978.51	293.00	1,631.58
EVERETT . . .	184,299.83	174,215.58	7,306.10	570.42	560.41	1,647.32
CHELSEA . . .	167,260.26	157,677.38	3,613.52	1,608.11	2,197.01	2,164.24
CHICOPEE . . .	107,704.17	103,588.89	2,838.96	91.64	23.84	1,160.84
SALEM . . .	142,282.20	133,817.93	4,322.85	1,428.01	1,383.43	1,329.98
FITCHBURG . . .	104,856.41	97,097.41	3,292.73	1,085.97	1,398.46	1,981.84
WALTHAM . . .	123,452.84	117,218.38	2,465.63	1,667.31	708.07	1,393.45
TAUNTON . . .	102,041.02	97,500.02	1,265.47	916.87	789.13	1,569.53
REVERE . . .	88,062.66	83,021.38	2,222.52	1,068.26	117.52	1,632.98
BEVERLY . . .	107,179.00	98,545.74	5,299.11	669.43	558.95	2,105.77
NORTHAMPTON . . .	54,845.70	50,840.65	1,948.61	575.43	414.29	1,066.72
GLOUCESTER . . .	81,586.07	73,109.71	3,115.78	1,743.93	291.12	3,325.53
MELROSE . . .	76,452.05	72,226.77	1,967.60	—	—	2,257.68
LEOMINSTER . . .	31,429.41	28,785.65	1,896.39	—	195.36	552.01
ATTLEBORO . . .	57,519.75	51,492.17	3,019.96	121.83	272.40	2,613.39
NORTH ADAMS . . .	54,885.15	51,566.75	880.47	465.49	388.25	1,584.19
PEABODY . . .	68,385.08	61,664.66	3,639.57	—	233.50	2,847.35
WESTFIELD . . .	49,325.05	45,866.41	2,010.46	202.09	364.24	881.85
WOBURN . . .	41,016.02	38,424.96	1,884.00	10.50	15.40	681.16
GARDNER . . .	27,620.69	24,628.93	954.75	707.70	435.41	893.90
MARLBOROUGH . . .	37,230.22	34,529.91	665.16	658.46	392.91	983.78
NEWBURYPORT . . .	38,754.31	35,969.30	698.05	1,188.86	377.26	520.84
39 Cities	\$13,691,467.58	\$12,748,448.03	\$438,847.39	\$111,318.96	\$140,532.35	\$252,320.85

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$3,967,583.45	\$3,606,772.29	\$121,765.38	—	\$98,248.41	\$116,486.98	\$24,310.39
WORCESTER	915,543.25	854,199.62	22,481.88	—	11,398.61	7,002.77	20,530.37
SPRINGFIELD	871,632.79	826,491.05	18,831.00	—	14,104.91	4,432.67	4,743.16
FALL RIVER	320,305.38	299,075.95	10,843.36	—	7,663.28	3,309.23	1,023.56
CAMBRIDGE	471,200.41	452,856.40	6,492.21	—	5,906.27	5,532.18	613.41
NEW BEDFORD	396,871.82	378,382.66	6,342.32	—	7,113.05	2,718.95	2,314.84
SOMERVILLE	376,613.06	352,565.93	11,678.77	—	7,306.82	2,881.18	2,180.31
LYNN	428,850.99	406,643.99	10,868.75	—	6,418.51	7,113.44	1,804.01
LOWELL	352,318.20	327,005.56	7,831.54	—	6,443.53	10,623.09	1,411.08
LAWRENCE	286,806.91	269,929.82	5,620.02	—	4,873.31	4,688.40	1,665.36
QUINCY	262,397.03	235,888.77	15,857.93	—	4,297.22	4,690.24	1,662.87
NEWTON	265,341.03	217,206.02	19,571.59	—	5,638.70	5,637.16	2,267.56
BROCKTON	309,568.99	279,025.49	13,812.69	—	6,823.09	7,049.32	2,838.40
MEDFORD	200,743.12	191,163.56	4,365.45	—	2,271.10	2,067.02	875.99
MALDEN	256,495.37	239,916.25	10,357.28	—	2,357.12	2,942.77	921.95
HOLYOKE	322,362.58	282,366.60	7,635.54	—	7,979.10	7,147.57	3,369.77
PITTSFIELD	140,945.24	133,040.69	1,907.40	—	2,815.04	1,957.01	1,225.10
HAVERHILL	215,947.89	190,676.01	16,041.97	—	3,786.60	1,366.28	2,624.77
EVERETT	236,117.36	225,042.71	5,623.91	—	2,025.75	2,227.76	1,177.23
CHelsea	209,457.26	194,912.17	4,668.84	—	2,340.31	4,867.45	1,176.49
CHICPEE	148,219.47	138,223.87	4,678.55	—	2,900.77	1,485.23	931.05
SALEM	139,598.35	128,186.95	6,215.86	—	2,911.48	1,635.28	648.78
DITCHBURG	159,271.03	146,747.11	6,596.24	—	3,302.31	2,208.42	416.95
WALTHAM	121,307.35	108,566.20	3,945.08	—	2,192.86	2,783.74	519.47
TANDUNTON	121,295.10	110,950.82	4,240.71	—	3,295.03	1,295.68	1,512.86
REVERE	136,563.87	129,367.08	2,807.39	—	1,990.96	1,090.60	1,301.84
BEVERLY	135,009.97	120,437.49	7,537.24	—	3,771.60	2,456.00	757.64
NORTHAMPTON	86,395.28	79,068.37	3,664.65	—	1,594.25	1,477.69	590.32
GLoucester	99,536.55	83,358.74	9,250.20	—	2,897.19	2,654.81	1,875.61
MELROSE	98,040.41	80,277.75	4,337.33	—	1,574.21	787.02	1,644.10
LEOMINSTER	73,081.28	49,434.84	4,578.26	—	1,367.33	1,324.85	248.00
ATLEBORO	114,354.64	87,392.75	3,933.09	—	1,616.68	2,551.34	1,100.78
NORTH ADAMS	52,471.80	52,411.35	1,848.20	—	1,152.84	1,301.56	757.85
PENOBSCOT	92,519.75	80,029.67	6,333.31	—	1,893.90	2,676.61	1,586.26
WESTFIELD	52,009.71	48,380.18	2,909.37	—	933.74	341.82	234.60
WINDHAM	58,621.23	54,816.67	1,771.97	—	1,221.65	376.50	234.44
WOBURN	50,531.33	34,642.89	1,322.97	—	1,322.97	3,060.43	1,192.32
GARDNER	34,029.02	28,774.31	2,461.02	—	1,226.11	1,011.18	553.40
MAHARBOROUGH	35,032.27	25,857.02	4,326.56	—	656.39	984.88	279.42
NEWBURYPORT				3,528.00			
39 Cities	\$12,617,680.51	\$11,553,065.32	\$413,648.64	\$82,944.26	\$245,435.34	\$229,394.21	\$93,192.74

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous	
BOSTON	\$12,658.97	\$5,679.53	\$274,017.05	\$101,506.38	\$48,045.18	\$18,338.86	\$30,132.13	—	—	\$5,403.28	—	—
Worcester	—	2,609.73	24,763.88	14,276.34	25,728.89	9,647.51	21,663.52	—	—	1,200.00	—	—
SPRINGFIELD	—	1,456.79	46,205.25	1,365.97	14,199.31	3,812.42	45,464.34	\$100.00	—	—	\$25.00	—
FALL RIVER	—	57.64	1,823.27	3,628.86	5,441.01	—	3,970.53	160.00	—	—	—	—
CAMBRIDGE	—	2,988.25	13,736.03	—	10,686.09	4,327.92	17,888.23	—	\$67,377.04	—	2,030.00	—
NEW BEDFORD	416.81	339.25	8,381.84	9,742.49	10,990.47	7,856.58	7,841.69	—	—	117.75	—	—
SOMERVILLE	—	1,485.85	9,665.27	—	6,639.67	5,437.32	7,204.00	—	45,334.27	2,100.00	45.00	—
LYNN	—	2,600.77	7,330.94	—	8,210.86	5,890.33	6,144.38	—	30,524.24	—	100.00	—
LOWELL	—	1,953.15	4,205.86	—	5,788.38	2,554.50	4,584.64	—	—	1,872.00	2,113.02	—
LAWRENCE	—	2,867.94	1,385.58	—	4,916.44	10,403.00	—	—	—	1,153.60	8,172.83	—
QUINCY	—	2,343.47	1,582.27	—	2,715.77	24,655.15	—	—	—	—	—	—
NEWTON	—	359.00	1,582.27	—	2,715.77	10,463.81	3,948.55	—	—	2,126.39	—	—
BROCKTON	—	234.10	2,800.00	4,739.71	4,402.14	3,700.00	8,459.74	—	12,894.56	50.00	—	—
MEDFORD	2,000.00	554.31	8,802.95	2,600.00	2,870.67	6,100.00	2,500.00	—	—	—	—	—
MALDEN	—	1,732.33	8,490.23	2,637.45	2,637.45	1,231.53	5,499.93	—	—	—	—	—
HOLYOKE	—	15.94	2,177.50	2,202.80	4,125.57	—	5,499.51	1,077.02	7,899.52	30.63	—	—
PITTSFIELD	—	1,025.00	3,072.52	2,357.86	1,439.58	1,825.00	—	1,825.00	20,793.93	1,778.02	100.00	—
HAVERHILL	—	1,21.51	3,104.58	2,177.54	2,068.38	—	1,473.63	—	19,121.16	712.50	—	—
EVERETT	—	1,238.51	9,769.58	—	4,513.92	5,383.85	3,560.78	—	—	—	—	—
CHICPEA	—	299.13	4,219.74	—	4,645.04	588.75	—	—	—	—	—	—
CHICPEA	—	—	2,179.80	100.00	4,629.64	369.85	879.47	—	12,894.99	984.50	25.00	—
SALEM	—	—	2,132.76	—	2,735.54	3,862.92	10,954.03	—	—	1,761.37	—	—
FITCHBURG	—	820.18	2,317.00	2,093.66	4,303.68	1,245.89	3,330.39	—	29,283.47	—	100.00	—
WALTHAM	—	954.01	3,368.57	1,363.13	4,124.46	808.03	8,226.46	—	1,862.53	—	814.85	—
TAUNTON	—	187.19	—	—	3,419.97	6,113.64	1,161.63	—	3,619.82	—	176.66	—
REVERE	—	—	—	2,344.42	2,256.31	121.00	121.00	—	6,944.93	99.00	6.00	—
BEVERLY	—	—	3,631.46	—	2,391.27	2,621.37	3,076.05	154.40	14,977.46	249.56	25.00	—
NORTHAMPTON	—	536.36	2,080.15	2,353.45	2,391.27	321.95	2,055.35	—	4,215.69	—	50.00	—
GLoucester	448.57	226.25	2,096.77	2,553.45	2,185.50	9,345.46	613.85	1,160.09	—	7.00	—	—
GLoucester	—	257.20	—	2,553.53	2,290.43	3,507.10	3,566.07	—	—	—	93.33	—
MELROSE	—	1,851.04	1,851.04	2,018.13	1,324.01	3,524.92	—	—	—	—	—	—
LEOMINSTER	—	1,124.99	608.25	293.29	1,450.88	90.00	300.00	197.03	4,471.54	—	—	—
ATTLEBORO	—	280.59	29.21	1,957.88	2,170.82	4,545.95	9,971.62	1,671.90	945.17	—	—	—
NORTH ADAMS	300.00	—	1,300.00	—	2,170.82	1,367.41	1,872.07	101.25	—	—	36.11	—
PEABODY	—	—	932.28	—	1,549.58	249.92	—	—	—	300.00	—	—
WESTFIELD	—	145.04	—	3,217.68	1,567.40	1,475.00	2,249.62	1,550.00	—	—	10.00	—
WOBURN	—	900.00	1,925.80	373.79	1,470.00	4,114.91	2,249.62	1,550.00	—	—	—	—
GARDNER	—	250.00	488.50	494.68	1,754.50	4,114.91	3,381.05	759.92	—	—	—	—
MARLBOROUGH	—	—	50.01	—	909.43	2,561.77	3,375.64	—	833.52	117.00	—	—
NEWBURYPORT	—	—	—	—	—	—	—	—	—	—	—	—
39 Cities	\$18,551.76	\$35,531.14	\$483,353.21	\$173,342.45	\$224,024.71	\$170,211.79	\$245,599.23	\$8,756.61	\$283,186.14	\$23,749.30	\$14,018.55	—

1 Includes inspection of oil and petroleum.

2 Includes planting and trimming trees.

TABLE VII. — *Maintenance of Departments — Continued.*3. *Health and Sanitation.*

CITIES.	Population of 1930	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	781,188	\$5,956,097.49	\$1,928,389.98	\$3,981,127.99	\$46,579.52
WORCESTER . . .	195,311	870,117.99	461,275.38	398,648.99	10,193.62
SPRINGFIELD . . .	149,900	877,996.66	242,327.72	619,522.01	16,146.93
FALL RIVER . . .	115,274	264,534.95	179,663.52	81,054.27	3,817.16
CAMBRIDGE . . .	113,643	799,033.51	206,924.00	592,109.51	—
NEW BEDFORD . . .	112,597	460,239.71	199,476.90	244,377.28	16,385.53
SOMERVILLE . . .	103,908	534,740.58	170,941.02	363,799.56	—
LYNN . . .	102,320	507,134.52	174,918.05	329,059.62	3,156.85
LOWELL . . .	100,234	323,362.55	138,147.11	175,994.53	9,220.91
LAWRENCE . . .	85,068	349,009.94	140,851.58	202,601.62	5,556.74
QUINCY . . .	71,983	379,489.84	126,592.44	250,331.01	2,566.39
NEWTON . . .	65,276	417,332.22	111,792.73	305,539.49	—
BROCKTON . . .	63,797	307,442.44	105,904.17	191,576.66	9,961.61
MEDFORD . . .	59,714	263,340.39	78,986.53	183,353.86	1,000.00
MALDEN . . .	58,036	275,411.89	98,640.81	172,505.19	4,265.89
HOLYOKE . . .	56,537	271,329.69	103,993.58	156,092.24	11,243.87
PITTSFIELD . . .	49,677	118,754.57	46,180.37	72,451.80	122.40
HAVERHILL . . .	48,710	151,255.16	88,240.55	56,932.60	6,082.01
EVERETT . . .	48,424	169,954.42	65,178.26	104,776.16	—
CHELSEA . . .	45,816	159,152.57	62,219.21	96,933.36	—
CHICOPEE . . .	43,930	91,064.81	36,845.67	52,047.49	2,171.65
SALEM . . .	43,353	156,824.82	62,274.30	93,083.33	1,467.19
FITCHBURG . . .	40,692	128,889.35	54,271.28	73,331.07	1,287.00
WALTHAM . . .	39,247	181,708.13	66,056.00	115,652.13	—
TAUNTON . . .	37,355	109,538.36	61,611.04	41,665.96	6,261.36
REVERE . . .	35,680	91,763.97	38,348.17	53,067.80	348.00
BEVERLY . . .	25,086	105,257.93	53,506.88	51,168.05	583.00
NORTHAMPTON . . .	24,381	48,666.38	27,513.32	19,221.66	1,931.40
GLOUCESTER . . .	24,204	69,160.36	35,494.68	32,905.68	760.00
MELROSE . . .	23,170	94,402.50	29,684.23	64,718.27	—
LEOMINSTER . . .	21,810	39,028.28	23,708.22	15,320.06	—
ATTLEBORO . . .	21,769	40,043.59	29,605.73	10,374.28	63.58
NORTH ADAMS . . .	21,621	48,584.83	25,983.93	19,659.55	2,941.35
PEABODY . . .	21,345	86,685.19	36,799.95	49,226.61	658.63
WESTFIELD . . .	19,775	40,812.62	24,634.96	15,426.72	750.94
WOBURN . . .	19,434	47,472.52	24,803.27	22,669.25	—
GARDNER . . .	19,399	58,420.47	34,611.97	23,808.50	—
MARLBOROUGH . . .	15,587	43,468.04	20,588.52	22,879.52	—
NEWBURYPORT . . .	15,084	38,378.88	17,440.53	20,732.35	206.00
39 Cities . . .	2,940,335	\$14,975,902.12	\$5,434,426.56	\$9,375,746.03	\$165,729.53

TABLE VII. — Maintenance of Departments — Continued.
g B. Health.

CITIES.	A TOTAL EXPENSES	B			D Tuberculosis	E Vital Statistics	F. INSPECTION		
		General Expenses	C Quarantine and Contagious Dis- ease Hospitals	C Quarantine and Contagious Dis- ease Hospitals			School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,928,389.96	\$610,875.30	\$21,949.01	\$879,794.91	\$80,411.56	\$221,705.95	\$96,518.32		\$17,134.93
WORCESTER	461,275.38	80,870.91	147,480.75	169,983.41	1,486.25	46,178.94	5,169.19		10,105.93
SPRINGFIELD	242,327.72	34,061.75	36,793.10	91,078.53	1,664.75	68,480.83	2,700.00		7,548.76
FALL RIVER	179,663.52	27,029.06	35,887.37	96,303.38	932.00	19,409.66	2,306.42		2,795.63
CAMBRIDGE	206,924.00	40,703.00	33,553.25	74,698.48	501.82	41,758.58	9,581.35		6,127.52
NEW BEDFORD	199,476.90	49,025.30	17,715.53	102,562.22	968.00	20,950.63	3,128.29		5,126.93
SOMERVILLE	170,941.02	19,013.02	35,215.80	76,984.16	1,549.34	25,632.17	4,680.00		8,266.53
LYNN	174,918.05	26,398.83	34,369.13	92,101.90	664.75	15,432.85	1,849.89		4,100.70
LOWELL	138,147.11	37,895.08	23,186.09	50,910.57	1,867.41	16,969.04	1,567.49		5,751.43
LAWRENCE	140,851.58	39,645.58	2,848.88	81,112.38	4,053.89	17,723.22	1,872.62		2,995.01
QUINCY	126,592.44	24,832.78	10,254.31	72,902.08	586.40	14,438.62	1,404.60		2,173.65
NEWTON	111,792.73	11,933.76	43,201.62	35,107.04	387.06	19,239.62	1,050.00		873.63
BROCKTON	105,904.17	27,525.83	4,886.10	53,426.56	487.25	12,794.21	3,252.73		3,531.49
MEDFORD	78,986.53	15,676.11	5,276.69	36,282.71	2,867.35	17,725.17	300.00		858.50
MALDEN	98,640.81	12,285.98	27,438.63	47,671.62	273.75	10,370.83	600.00		—
HOLYOKE	103,993.57	29,883.37	26,780.88	32,369.21	885.42	8,093.15	2,558.40		3,623.15
PITTSFIELD	46,180.37	14,168.39	3,364.31	12,550.89	890.75	9,444.06	3,200.00		2,561.97
HATFIELD	88,240.55	9,899.37	16,767.97	47,414.32	313.25	11,470.62	875.00		1,500.02
EVERETT	65,178.26	8,315.63	6,845.33	35,988.07	354.75	11,319.33	190.00		2,165.15
CHICPEA	62,219.21	10,011.65	7,793.64	31,902.30	484.25	8,037.09	2,693.18		1,298.73
CHICPEA	36,845.67	6,001.62	18,444.77	18,444.77	172.50	8,671.02	500.95		1,641.00
SALEM	62,274.30	9,655.05	17,147.96	30,234.95	536.50	3,699.84	600.00		400.00
WICHURG	54,271.28	4,624.76	18,090.64	17,707.16	471.25	9,621.52	1,512.50		2,243.45
WALHAM	66,056.00	7,283.05	13,358.82	33,083.00	321.00	9,363.53	1,010.00		1,636.60
TAUNTON	61,611.04	4,762.06	2,400.48	45,115.98	251.75	5,708.74	1,283.30		2,028.73
REVERE	38,348.17	11,337.55	1,088.66	17,168.72	110.04	7,998.20	665.00		—
REVERE	53,506.88	12,390.07	2,113.16	22,850.55	166.50	10,224.55	650.00		3,111.75
NORTHAMPTON	27,513.32	6,620.16	2,948.96	8,673.90	245.00	6,580.76	1,150.00		1,294.54
GLOUCESTER	35,494.68	9,413.46	6,948.27	19,979.29	373.75	4,279.91	800.00		—
MELROSE	29,684.23	3,695.61	15,385.69	15,385.69	63.00	3,375.00	300.00		800.00
LEONIMSTER	23,708.22	4,593.38	1,207.76	12,001.80	155.50	3,999.96	659.82		1,120.00
ATTLEBORO	29,695.73	4,864.26	1,848.19	21,449.23	220.13	2,723.92	300.00		750.00
NORTH ADAMS	25,983.92	1,591.14	11,859.56	322.69	322.69	5,099.01	1,800.00		445.31
PEABODY	26,739.95	9,029.07	1,480.00	18,531.97	373.00	4,465.25	1,388.00		1,532.66
WESTFIELD	24,684.96	5,030.08	1,606.97	13,772.03	264.88	3,199.24	1,111.70		650.05
WOBURN	24,803.27	5,343.08	834.00	12,202.22	199.50	7,101.42	718.71		367.34
GARDNER	54,611.97	6,672.56	8,417.30	19,907.54	192.10	7,344.84	1,080.00		997.33
MARLBOROUGH	20,588.52	4,009.65	1,510.89	11,523.73	157.25	2,383.00	1,600.00		185.00
NEWBURYPORT	17,440.53	1,914.78	1,732.04	9,780.19	74.52	2,079.00	1,200.00		600.00
39 Cities	\$5,434,426.56	\$1,249,444.90	\$622,783.02	\$2,470,826.62	\$106,700.86	\$712,942.28	\$163,530.12		\$108,198.76

TABLE VII. — *Maintenance of Departments — Continued.*
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON	\$3,981,127.99	\$556,545.38	\$173,936.34	\$2,296,897.09	\$953,749.18
WORCESTER	398,648.99	92,754.25	—	207,310.87	98,583.87
SPRINGFIELD	619,522.01	39,625.23	—	422,969.26	156,927.52
FALL RIVER	81,054.27	10,194.46	—	54,650.90	16,208.91
CAMBRIDGE	592,109.51	38,070.28	56,302.03	354,061.16	143,676.04
NEW BEDFORD	244,377.28	40,016.56	—	157,355.78	47,004.94
SOMERVILLE	363,799.56	17,879.78	51,456.51	243,147.09	51,316.18
LYNN	329,059.62	94,658.24	—	207,843.39	26,557.99
LOWELL	175,994.53	7,813.93	—	126,761.30	41,419.30
LAWRENCE	202,601.62	1,999.44	—	178,930.01	21,672.17
QUINCY	250,331.01	37,635.52	25,583.78	135,957.29	51,154.42
NEWTON	305,539.49	62,905.34	23,188.39	143,583.06	75,862.70
BROCKTON	191,576.66	75,614.06	—	99,462.23	16,500.37
MEDFORD	183,353.86	7,000.00	29,579.36	113,574.50	33,200.00
MALDEN	172,505.19	6,490.87	28,747.66	104,198.23	33,068.43
HOLYOKE	156,092.24	7,905.22	—	110,726.27	37,460.75
PITTSFIELD	72,451.80	40,151.97	—	17,950.00	14,349.83
HAVERHILL	56,932.60	6,606.25	—	40,576.34	9,750.01
EVERETT	104,776.16	18,845.83	23,974.47	47,708.72	14,247.14
CHELSEA	96,933.36	5,860.93	22,708.85	54,868.69	13,494.89
CHICOPEE	52,047.49	3,469.43	—	38,698.52	9,879.54
SALEM	93,083.33	25,222.71	—	50,972.39	16,888.23
FITCHBURG	73,331.07	20,094.31	—	28,210.87	25,025.89
WALTHAM	115,652.13	14,634.67	14,372.36	58,152.23	28,492.87
TAUNTON	41,665.96	10,480.63	—	12,557.08	18,628.25
REVERE	53,067.80	11,950.31	17,682.53	21,078.28	2,356.68
BEVERLY	51,168.05	16,752.14	—	21,787.91	12,628.00
NORTHAMPTON	19,221.66	9,069.24	—	3,592.00	6,560.42
GLOUCESTER	32,905.68	11,302.41	—	14,281.45	7,321.82
MELROSE	64,718.27	8,893.75	11,462.91	38,606.88	5,754.73
LEOMINSTER	15,320.06	4,385.76	—	4,699.00	6,235.30
ATTLEBORO	10,374.28	4,821.04	—	2,218.51	3,334.73
NORTH ADAMS	19,659.55	4,267.37	—	11,293.63	4,098.55
PEABODY	49,226.61	33,206.65	—	4,822.00	11,197.96
WESTFIELD	15,426.72	5,947.68	—	3,074.98	6,404.06
WOBURN	22,669.25	3,935.85	9,618.72	3,779.07	5,335.61
GARDNER	23,808.50	12,198.50	—	8,610.00	3,000.00
MARLBOROUGH	22,879.52	15,390.30	—	4,794.97	2,694.25
NEWBURYPORT	20,732.35	561.57	—	14,629.25	5,541.53
39 Cities	\$9,375,746.03	\$1,385,157.86	\$488,613.91	\$5,464,391.20	\$2,037,583.06

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	781,188	\$3,185,268.58	\$186,399.36	\$1,217,541.77	\$204,708.62	\$268,836.05	\$41,368.08	\$1,024,810.12	\$241,604.58
WORCESTER	195,311	878,348.82	37,374.41	237,424.08	43,473.82	72,167.60	126,138.85	299,253.65	42,516.81
SPRINGFIELD	149,900	632,735.53	—	237,638.16	22,134.85	66,196.63	15,930.42	258,815.57	32,019.90
FALL RIVER	115,274	212,845.38	7,206.73	72,713.19	3,884.94	1,072.50	—	196,359.27	1,608.75
CAMBRIDGE	113,643	435,560.43	13,816.37	244,534.42	7,766.06	13,519.75	—	147,189.69	7,794.14
NEW BEDFORD	112,597	226,361.34	69,621.34	69,621.34	12,654.47	3,526.74	—	114,295.92	8,087.98
SOMERVILLE	103,908	362,495.34	7,757.50	134,457.55	28,814.01	23,650.77	17,696.18	136,227.15	13,892.18
LYNN	102,230	309,769.96	7,126.83	115,843.14	2,169.49	18,291.35	—	160,893.79	5,444.66
LOWELL	100,234	381,756.47	10,612.13	159,832.70	25,161.99	39,154.65	—	140,935.00	699.19
LAWRENCE	85,068	294,603.67	5,321.11	136,573.79	9,967.90	24,880.69	—	119,636.99	11,127.98
QUINCY	71,983	332,920.33	332,920.33	191,899.96	7,467.29	29,599.02	7,591.75	13,243.33	18,038.87
NEWTON	65,276	639,428.34	12,756.95	409,513.19	12,655.33	36,054.87	21,907.79	138,501.34	5,374.53
BROCKTON	63,707	238,233.19	10,030.35	104,290.37	16,045.10	7,417.39	—	94,075.05	14,217.46
MEDFORD	59,714	182,328.99	7,500.00	57,129.53	12,500.00	18,000.00	18,900.00	54,081.30	9,421.07
MALDEN	58,696	184,063.39	14,915.68	67,078.75	18,269.75	14,375.07	8,092.78	61,640.29	5,116.30
HOLYOKE	56,357	193,703.01	3,229.28	101,154.14	13,548.91	36,695.65	297.94	37,669.79	5,630.40
PITTSFIELD	49,677	213,615.99	3,479.35	81,037.76	7,498.21	21,089.85	21,378.12	37,614.93	1,741.36
HAVERHILL	48,424	131,309.19	5,881.28	38,257.33	2,850.00	18,807.66	4,283.57	53,549.79	2,137.81
EVERETT	45,816	183,232.42	4,366.29	73,259.09	9,704.59	5,944.82	—	65,195.83	2,096.50
CHelsea	43,940	96,294.82	7,610.17	47,564.05	1,886.84	3,789.18	3,189.64	44,783.44	143.35
CHICPEE	43,353	200,758.79	8,941.70	95,032.51	10,998.31	7,607.14	5,744.16	32,022.76	2,096.11
SALEM	40,692	200,201.30	6,777.46	105,431.79	4,676.27	20,000.00	7,681.91	69,634.94	458.30
FITCHBURG	39,247	128,190.84	4,584.17	56,528.94	2,014.94	8,656.03	—	63,107.57	6,310.57
WALTHAM	37,355	122,147.34	—	74,706.28	6,679.30	3,302.83	—	32,500.00	374.76
TAUNTON	37,355	77,899.49	—	24,864.87	—	2,161.29	—	39,744.38	11,428.95
REVERE	35,680	178,641.04	1,304.33	82,671.75	1,066.17	8,484.27	10,489.87	76,931.75	1,532.90
BEVERLY	25,086	178,240.29	4,242.44	128,792.44	1,000.33	14,885.99	863.98	26,955.41	1,499.70
NORTHAMPTON	24,381	112,688.51	3,817.99	39,896.10	1,000.00	3,552.68	7,197.55	55,287.49	1,936.70
GLOUCESTER	24,204	78,966.06	—	22,595.26	5,080.02	11,151.76	—	38,881.88	1,237.14
NELROSE	23,170	78,966.06	—	67,792.10	300.00	12,652.26	—	27,182.92	—
LEMINSTER	21,810	112,034.59	4,107.31	22,762.44	2,538.55	2,867.19	—	31,859.12	202.10
ATTLEBORO	21,769	60,229.40	—	22,762.44	3,863.86	6,495.19	8,727.88	37,262.43	1,502.56
NORTH ADAMS	21,621	96,817.56	—	38,965.64	3,863.86	6,495.19	4,248.98	—	978.56
PEABODY	21,621	72,834.08	4,405.38	55,555.31	946.45	6,700.00	—	15,744.00	1,058.45
WESTFIELD	19,775	77,424.14	2,684.25	41,946.36	3,909.26	9,461.12	2,940.70	20,400.00	1,295.75
WOBURN	19,434	67,628.51	—	35,045.64	4,327.99	6,559.13	—	23,614.55	1,305.39
GARDNER	19,399	77,255.14	4,082.80	26,207.70	500.00	8,014.70	13,500.00	25,682.00	64.09
MARLBOROUGH	18,493	88,495.48	4,423.76	44,515.31	1,953.64	11,856.68	5,707.55	22,299.05	1,588.93
NEWBURYPORT	15,084	69,853.35	2,489.06	27,613.93	4,919.91	5,234.92	—	—	—
39 Cities	2,940,335	\$11,449,651.72	\$427,488.14	\$4,845,585.01	\$511,810.05	\$880,231.27	\$553,877.70	\$3,968,394.77	\$462,264.78

¹ Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. MOTHERS' AID		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	By Other Cities and Towns			
BOSTON	781,188	\$16,370,988.23	\$859,147.39	\$774,047.33	\$10,170,285.30	\$36,399.84	\$926,580.75	\$2,606.13	\$1,016,079.77	\$2,948,261.06	1,837,280.66
Worcester	195,311	2,683,509.84	93,377.99	93,772.95	1,824,608.04	36,769.55	84,487.04	—	122,523.50	427,970.77	—
Springfield	149,900	92,090.86	92,090.86	133,955.30	1,456,295.65	30,247.83	32,296.33	4,199.83	95,124.68	—	—
Fall River	115,274	1,207,861.41	32,411.36	65,622.86	806,322.77	23,753.82	55,556.18	1,003.76	133,760.63	97,930.03	—
Cambridge	113,643	1,508,123.54	32,445.28	65,585.61	933,638.89	41,263.76	91,038.00	148.00	100,160.00	223,824.00	—
New Bedford	112,597	956,791.05	20,111.39	66,681.29	664,510.46	26,741.02	59,653.69	—	119,093.20	—	—
Somerville	103,908	752,103.45	17,430.99	16,904.39	583,995.88	6,567.42	40,003.00	687.73	86,514.04	—	—
Lynn	102,320	956,721.51	22,270.14	30,697.32	679,194.97	15,169.58	54,986.50	—	154,410.00	—	—
Lowell	100,234	876,713.56	9,826.00	127,248.69	527,310.79	15,679.34	102,919.94	—	93,729.60	—	—
Lawrence	88,068	557,805.50	7,984.84	75,435.17	360,316.03	636.45	42,849.52	—	70,182.82	—	—
Quincy	77,083	708,981.19	13,028.53	10,500.57	275,303.63	3,006.32	19,373.97	625.15	67,786.72	—	—
Newton	65,276	403,331.80	7,164.27	11,323.32	105,294.50	13,387.90	28,032.89	1,839.67	37,749.82	319,256.10	—
Brockton	66,797	494,670.53	13,869.76	39,796.09	320,931.02	8,233.04	25,614.49	134.09	83,584.12	—	339.52
Medford	69,714	298,085.69	5,826.18	9,385.01	209,638.48	16,881.69	17,171.42	—	39,018.82	—	2,083.97
Malden	58,036	431,861.81	11,293.33	25,493.68	363,655.15	12,053.60	5,082.00	—	34,223.45	—	—
Holyoke	56,537	664,219.20	15,675.98	48,142.99	513,796.97	6,025.36	34,412.85	586.94	45,378.11	—	—
Pittsfield	49,677	548,881.09	9,628.04	19,933.41	432,202.67	14,696.92	8,378.88	—	63,981.17	—	—
Haverhill	48,170	677,071.55	8,831.38	31,967.48	264,437.98	16,467.08	51,036.07	—	90,389.43	213,942.13	—
Everett	43,424	590,249.97	15,299.81	—	478,337.58	15,137.96	29,141.55	—	42,268.07	10,000.00	—
Chelsea	43,516	618,154.81	16,389.29	—	473,407.46	42,092.00	48,293.37	708.49	37,264.20	—	—
Chicopee	43,930	548,993.69	11,716.78	—	454,641.20	23,831.94	28,892.40	—	10,529.07	—	—
Salem	43,353	440,062.54	16,704.36	22,112.67	280,017.35	18,327.32	35,216.56	—	66,679.27	—	—
Fitchburg	40,692	549,470.20	7,727.84	16,938.89	262,916.04	7,048.44	30,249.37	—	46,500.39	178,089.23	—
Waltham	38,247	447,287.98	5,920.64	15,476.90	319,080.63	11,900.40	38,202.79	2,417.22	54,229.40	—	—
Taunton	37,355	218,745.11	5,321.81	21,610.79	155,518.08	12,619.32	8,446.75	—	15,228.36	—	—
Revere	35,680	281,802.31	4,533.53	—	241,479.23	1,650.00	13,410.00	—	20,729.55	—	—
Beverly	28,086	223,791.80	8,295.11	19,115.06	143,615.56	5,879.05	12,063.00	—	34,824.02	—	—
Northampton	24,381	139,176.41	6,503.16	9,404.84	94,059.13	8,325.10	2,637.00	—	18,247.18	—	—
Gloucester	24,204	272,857.75	6,763.08	18,643.05	222,010.16	3,196.31	6,914.99	1,429.39	8,778.23	—	5,122.54
Melrose	23,170	93,712.12	3,320.49	—	52,745.28	10,612.30	2,188.24	—	24,645.91	—	—
Leominster	21,810	322,488.10	4,845.38	11,275.90	249,354.05	9,875.81	13,835.72	—	34,301.24	—	—
Attleboro	21,769	355,383.44	6,421.75	9,753.70	282,568.35	7,752.97	12,907.34	—	19,551.68	16,427.65	—
North Adams	21,621	189,139.76	4,662.22	10,074.00	134,163.75	8,086.24	3,888.43	—	28,265.12	—	—
Peabody	21,345	194,183.30	5,164.79	20,106.22	62,792.04	3,188.32	9,010.00	677.47	19,800.05	73,384.21	—
Westfield	19,775	173,256.67	5,740.13	10,193.81	126,370.48	8,616.95	5,505.00	—	16,830.30	—	—
Worben	19,434	147,685.29	4,423.58	7,557.46	94,645.87	2,995.20	16,771.00	648.18	20,644.00	—	—
Gardner	19,399	153,592.00	4,017.30	12,086.73	93,500.12	10,326.42	6,108.12	—	27,523.31	—	—
Maldenborough	15,587	136,538.67	3,529.97	10,138.57	94,707.24	514.84	8,142.01	—	19,506.04	—	—
Newburyport	15,084	101,830.34	1,726.98	11,771.32	71,027.49	4,143.55	3,084.00	—	10,077.00	—	—
39 Cities	2,940,335	\$38,062,953.78	\$913,202.31	\$1,892,321.67	\$24,798,816.27	\$542,214.46	\$2,014,403.76	\$18,456.16	\$3,028,622.27	\$4,509,085.18	\$345,831.70

¹ Includes the following expenses: Institutions Department, Child Welfare Division, \$289,968.64; Steamer Geo. A. Hibbard and Launch James J. Minot, \$39,544.59; care of Rainsford Island, \$1,173.33. Children's excursions, \$6,594.10.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	781,188	\$952,100.30	\$80,215.10	\$62,109.00	\$9,175.00	\$1,432.20	\$799,109.00
WORCESTER	196,511	268,075.53	12,086.10	21,485.40	5,087.00	380.50	229,036.53
SPRINGFIELD	149,900	281,800.32	1,238.87	9,016.00	1,845.00	288.00	265,231.45
FALL RIVER	116,274	261,246.76	3,756.40	24,179.00	2,008.00	109.00	225,994.36
CAMBRIDGE	113,643	153,862.39	8,036.87	12,635.75	4,618.00	—	127,641.77
NEW BEDFORD	112,597	277,488.07	4,197.75	10,504.00	5,818.00	—	256,968.34
SOMERVILLE	103,908	80,961.24	8,525.37	12,543.08	5,731.50	—	54,161.29
LYNN	102,320	151,234.54	6,253.94	9,867.50	1,771.64	239.50	127,611.96
LOWELL	100,234	132,826.34	6,310.35	13,945.00	835.50	70.50	120,827.49
LAWRENCE	85,068	132,967.19	4,744.43	2,146.00	1,675.00	556.00	124,685.26
QUINCY	71,983	47,052.42	—	2,997.00	127.50	100.00	43,827.92
NEWTON	65,276	74,250.44	—	2,079.00	943.00	—	71,528.44
BROCKTON	63,797	80,572.24	894.47	5,732.00	1,279.00	100.00	73,536.77
MEDFORD	59,714	64,731.58	1,002.85	6,484.85	240.00	—	57,003.88
MALDEN	58,036	93,245.38	2,486.25	4,727.00	170.00	190.50	83,671.63
HOLYOKE	56,537	119,629.15	3,525.58	6,601.65	20.00	—	109,481.32
PITTSFIELD	49,677	114,640.66	2,192.65	2,203.00	1,093.00	342.00	108,810.01
HAVERHILL	48,710	52,834.26	882.32	3,950.00	2,039.50	75.32	48,887.12
EVERETT	48,424	87,513.82	2,178.05	3,307.00	1,796.75	—	44,485.69
CHELSEA	45,816	53,840.85	2,870.16	4,052.00	2,433.00	—	94,638.24
CHICOPEE	43,930	99,074.12	1,259.88	1,913.00	1,263.00	204.00	51,748.91
SALAM	43,353	58,896.20	1,184.29	4,019.00	1,210.00	330.00	50,149.86
FITCHBURG	40,692	60,870.55	2,333.69	6,032.00	386.00	200.00	52,759.94
WALTHAM	39,247	54,929.43	527.49	1,056.00	2,025.00	190.00	31,493.89
TAUNTON	37,355	34,008.89	275.00	1,725.00	325.00	—	79,250.35
REVERE	35,680	86,474.96	1,084.11	4,957.50	1,183.00	—	12,385.37
BEVERLY	25,086	15,342.40	947.03	1,380.00	530.00	100.00	20,940.27
NORTHAMPTON	24,381	21,702.90	343.30	350.00	28.00	41.33	38,499.01
GLOUCESTER	24,204	43,694.01	1,150.00	2,870.00	1,175.00	—	28,500.23
MELROSE	23,170	32,067.76	1,049.78	2,392.00	65.75	—	23,643.08
LEOMINSTER	21,810	27,660.82	536.42	709.00	487.00	285.32	48,114.10
ATLANTIC	21,769	49,605.34	797.24	424.00	330.00	—	46,673.04
NORTH ADAMS	21,621	47,760.04	343.00	470.00	274.00	—	23,482.36
PEABODY	21,345	26,415.86	1,800.00	913.00	220.50	—	9,542.46
WESTFIELD	19,775	10,991.46	—	1,129.00	320.00	—	13,648.66
WORCEN	19,434	16,705.66	—	718.00	2,339.00	—	23,157.67
GARDNER	19,399	24,361.36	452.69	730.00	21.00	—	20,380.80
MALDENBOROUGH	15,587	23,454.80	—	3,013.00	61.00	—	23,634.94
NEWBURYPORT	15,084	27,104.76	457.82	2,642.00	430.00	—	—
39 Cities	2,940,335	\$4,261,623.80	\$176,808.23	\$258,076.73	\$66,009.64	\$5,363.17	\$3,755,366.03

TABLE VII. — Maintenance of Departments — Continued.

7. Schools.

CITIES.	Population of 1930	A		B. GENERAL EXPENSES				C	D	E
		TOTAL EXPENSES	Administrative Salaries	Other General Salaries	Other General Expenses	Teachers' Salaries	Text Books and Supplies			
BOSTON	781,188	\$16,452,763.52	\$37,000.00	\$557,376.88	\$124,801.48	\$12,581,991.79	\$418,452.68	\$33,853.71		
WORCESTER	195,311	3,794,373.44	19,200.00	39,492.05	14,713.62	3,115,485.30	111,727.31	132.50		
SPRINGFIELD	149,900	3,321,483.54	16,500.00	55,573.10	7,330.27	2,436,332.40	85,685.39	19.20		
FALL RIVER	115,274	1,160,513.54	6,000.00	15,642.87	3,531.57	898,881.58	28,790.87	80.80		
CAMBRIDGE	113,643	1,840,771.14	12,700.00	45,689.44	9,004.69	1,501,410.78	39,410.34	8,335.65		
NEW BEDFORD	112,597	1,467,853.77	9,214.14	19,583.09	4,121.56	1,191,812.09	36,863.65	512.83		
SOMERVILLE	103,908	1,462,243.13	10,500.00	14,786.02	6,313.95	1,170,506.69	36,379.70	7,154.96		
LYNN	102,320	1,537,347.00	14,082.40	32,042.72	7,250.95	1,144,747.37	91,414.97	1,048.70		
LOWELL	100,234	1,140,075.63	5,600.00	13,910.00	6,509.56	881,127.53	16,541.11	332.86		
LAWRENCE	85,068	1,080,835.08	5,738.72	9,885.06	2,747.58	831,291.33	24,511.81	596.20		
QUINCY	71,983	1,247,528.87	10,699.96	9,921.33	7,250.46	1,000,301.74	62,940.17	625.39		
NEWTON	65,276	1,450,308.21	17,466.66	10,706.50	7,639.66	1,092,772.83	63,991.85	1,482.90		
BROCKTON	63,797	939,033.87	7,000.00	7,372.00	1,908.92	818,574.15	28,885.53	1,655.38		
MEDFORD	59,714	1,036,035.37	11,800.00	11,337.00	4,288.34	811,543.59	31,483.70	3,644.31		
MALDEN	58,036	764,777.69	6,000.00	15,896.75	5,032.86	591,000.70	37,895.56	8,682.39		
HOLYOKE	56,537	824,105.41	8,787.42	15,969.27	2,790.02	590,610.83	37,321.15	400.56		
PITTSFIELD	48,677	748,404.86	6,825.00	3,367.94	3,465.83	571,053.13	17,025.42	296.25		
HAVERHILL	48,710	556,741.50	6,000.00	4,508.27	2,498.23	510,734.43	13,514.58	427.00		
EVERETT	48,424	797,098.34	8,300.00	10,073.95	1,705.72	631,811.21	24,536.29	5,056.60		
CHICPEA	43,816	618,708.01	5,350.00	3,479.26	1,428.97	495,431.99	20,844.75	6,787.07		
CHICOPEE	43,930	574,038.56	6,229.17	6,041.49	1,544.84	434,549.16	16,313.26	4,469.07		
SALEM	40,692	497,483.20	4,700.04	9,735.80	1,893.27	374,542.40	13,108.57	3,169.15		
FITCHBURG	39,247	596,909.93	4,750.00	6,191.76	2,989.84	304,668.95	14,879.67	1,085.88		
WALTHAM	37,355	524,608.49	5,222.62	4,322.50	1,251.01	398,243.35	15,790.89	1,144.00		
TAUNTON	37,355	524,608.49	4,749.96	9,103.33	3,273.93	352,231.17	10,517.00	7,106.53		
BEVERLY	35,086	635,572.66	5,200.00	7,904.00	1,656.64	381,966.50	16,596.41	488.85		
REVERE	25,086	495,590.85	5,200.00	4,002.52	1,342.26	292,752.09	14,609.78	1,043.96		
NORTHAMPTON	24,381	348,437.57	5,000.00	5,133.00	2,387.61	278,277.50	11,346.71	836.10		
GLOUCESTER	24,204	307,871.31	5,200.00	3,100.00	1,262.54	198,461.42	11,998.39	6,851.77		
MELROSE	23,170	375,938.18	5,300.00	3,207.32	1,801.24	198,772.41	6,924.11	4,313.05		
LEOMINSTER	21,810	202,476.17	4,400.00	2,927.32	1,473.04	124,903.30	9,676.13	1,018.69		
ARTHBORO	21,769	327,281.93	4,200.00	5,241.84	1,443.71	224,926.74	7,709.46	2,212.20		
NORTH ADAMS	21,621	287,296.31	5,450.00	3,215.90	2,007.98	265,471.18	10,202.48	259.84		
PEABODY	21,345	346,931.77	4,000.00	3,578.52	1,180.80	269,872.92	16,341.48	2,977.55		
WESTFIELD	19,775	396,050.76	4,459.00	4,848.33	1,290.68	230,907.07	4,838.16	2,443.26		
WOBURN	19,434	297,104.84	4,500.00	1,917.22	1,028.66	151,658.79	9,830.11	3,275.44		
GARDNER	19,399	202,895.99	4,500.00	1,917.22	450.77	126,895.06	5,230.81	1,395.93		
MARLBOROUGH	15,587	172,639.03	3,699.96	4,192.02	915.65	133,223.02	6,503.18			
NEWBURYPORT	15,084	172,715.21	4,000.07	4,314.90						
39 Cities	2,940,335	\$49,718,174.73	\$334,150.17	\$991,043.29	\$256,919.99	\$38,416,020.87	\$1,456,932.85	\$130,526.68		

TABLE VII. — *Maintenance of Departments — Continued.*
 7. Schools — Concluded.

CITIES.	F Transportation	G Support of Pupils	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	\$32,999.91	\$29,233.00	\$960,900.57	\$441,442.42	\$1,004,952.11	\$115,713.13	\$44,734.11	\$49,251.73
WORCESTER	8,559.83	1,489.94	234,843.98	106,578.98	114,942.54	7,711.14	3,240.00	16,266.25
SPRINGFIELD	20,092.35	873.51	312,581.66	118,287.50	114,051.91	5,550.29	—	148,603.96
FALL RIVER	11,169.00	960.25	44,099.68	47,319.93	47,319.93	1,566.63	2,300.04	10,596.12
CAMBRIDGE	1,636.00	98.29	135,276.42	33,371.70	18,477.89	1,294.00	—	34,043.94
NEW BEDFORD	42,573.17	328.32	106,021.16	42,471.09	30,028.14	1,998.50	2,700.00	17,626.03
SOMERVILLE	850.00	565.71	101,319.15	62,043.16	45,213.33	2,838.04	—	3,172.48
LYNN	6,977.01	2,228.88	149,421.29	52,343.61	24,795.78	615.51	—	10,377.75
LOWELL	1,507.61	—	122,454.40	32,991.06	38,380.99	3,492.35	540.00	13,688.16
LAWRENCE	—	1,461.72	85,792.98	23,934.54	68,208.54	248.00	900.00	5,518.60
QUINCY	8,911.45	103.72	69,258.45	41,158.90	22,342.26	12,480.97	—	1,534.07
NEWTON	5,620.32	576.57	95,103.86	52,541.60	75,042.01	11,055.72	—	15,707.73
BROCKTON	9,927.06	159.15	57,184.34	38,366.24	36,176.12	944.78	—	900.20
MEDFORD	3,285.60	411.72	75,402.99	32,155.65	24,255.50	172.52	—	26,264.42
MALEEN	—	461.99	47,736.40	26,945.09	30,669.98	3,202.91	—	1,233.06
HOLYOKE	8,352.34	367.74	68,804.93	41,002.60	45,951.44	3,615.87	2,902.48	3,449.76
PITTSFIELD	12,386.43	—	66,461.58	45,654.58	19,515.48	882.37	—	560.83
HAVERHILL	13,908.37	735.14	45,595.31	27,983.34	13,230.25	1,159.35	—	13,567.23
EVERETT	—	1,072.29	61,925.81	25,127.17	25,110.79	382.39	—	2,296.12
CHELSEA	—	1,600.99	43,243.86	17,330.46	19,870.93	724.78	—	474.95
CHICOPEE	17,565.12	296.10	47,568.77	19,858.28	11,546.50	26.50	875.00	6,397.88
SALEM	5,749.33	993.41	38,576.40	20,427.53	11,970.82	226.50	—	9,818.41
FITCHBURG	9,300.60	402.07	34,644.21	20,700.23	15,221.73	1,072.51	—	17,234.84
WALTHAM	8,785.50	182.02	32,535.52	22,109.96	27,452.32	3,630.35	—	5,500.98
TAUNTON	15,773.44	104.58	37,900.20	23,840.96	10,895.42	395.27	289.50	9,772.09
REVERLY	5,694.00	—	37,900.37	21,545.44	7,222.01	—	—	818.92
BEVERLY	7,753.95	126.00	39,650.68	18,771.28	13,366.45	379.40	—	1,700.80
NORTHAMPTON	2,137.04	—	21,730.10	16,285.07	12,914.31	1,617.53	400.00	1,602.91
GLOUCESTER	7,940.00	306.57	27,000.50	13,813.54	9,847.69	323.27	400.00	4,798.82
NEUMOSTER	—	—	22,443.46	14,167.37	12,827.72	230.19	2,500.00	2,795.32
LEOMINSTER	—	—	22,549.61	8,259.68	4,760.77	432.35	1,318.46	300.06
ATTLEBORO	6,414.50	22.01	22,101.69	9,211.84	8,620.01	—	—	3,855.37
NORTH ADAMS	11,923.53	56.29	17,786.00	11,917.17	7,840.94	169.28	—	4,335.85
PEABODY	2,708.00	209.16	30,246.42	9,364.24	8,247.64	1,557.60	—	1,648.13
WESTFIELD	8,602.00	136.00	21,366.49	21,366.49	6,674.58	954.94	—	27,925.17
WOBURN	17,949.55	204.61	22,982.86	10,495.12	5,255.66	460.36	—	669.26
WOBURN	2,600.00	—	28,322.65	11,078.61	4,727.81	367.60	—	714.83
GARDNER	3,800.40	—	10,228.70	5,852.38	4,312.44	150.54	660.00	1,594.56
MALBOROUGH	6,429.45	—	9,893.60	6,728.49	3,810.39	234.00	—	562.50
NEWBURYPORT	615.05	720.00	9,025.00	—	—	—	—	—
39 Cities	\$295,649.91	\$46,507.75	\$3,461,770.14	\$1,591,713.05	\$2,006,951.19	\$188,177.44	\$64,522.09	\$477,289.31

TABLE VII. — *Maintenance of Departments — Continued.*
8. Libraries.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	781,188	\$1,109,072.76	\$792,259.08	\$181,443.40	\$68,980.06	\$38,086.72	\$58,401.23	\$29,902.27
WORCESTER	195,311	180,460.46	135,159.41	22,949.22	3,980.26	7,320.05	4,968.79	6,082.73
SPRINGFIELD	149,900	219,614.00	28,549.29	8,524.29	2,405.61	2,596.88	—	1,103.85
FALL RIVER	115,274	43,853.80	65,203.99	9,058.25	2,688.31	1,849.00	6,150.77	4,553.36
CAMBRIDGE	113,643	89,503.68	52,307.16	10,909.90	1,795.26	1,110.44	3,587.12	3,587.12
NEW BEDFORD	112,597	70,240.92	63,340.26	16,122.35	3,761.95	5,445.34	1,404.59	5,183.48
SOMERVILLE	103,908	95,257.97	69,423.03	10,864.67	3,074.94	3,133.76	2,664.75	2,523.51
LYNN	102,320	69,404.66	41,645.00	8,944.55	1,288.47	1,172.00	1,985.59	4,263.97
LOWELL	100,234	53,299.58	31,675.10	8,911.28	1,285.54	2,166.42	2,311.93	1,758.35
LAWRENCE	85,068	52,548.62	39,188.71	18,940.04	2,105.28	2,814.95	7,035.33	2,894.11
QUINCY	71,983	72,978.42	53,032.59	19,244.95	1,790.15	5,274.50	5,806.75	4,153.37
NEWTON	65,276	89,302.31	53,032.59	19,244.95	1,790.15	5,274.50	2,883.73	1,518.97
BROCKTON	63,797	44,215.54	26,328.92	9,380.57	1,861.29	2,242.06	2,105.01	1,804.58
MEDFORD	59,714	34,899.93	21,256.85	7,254.69	1,264.71	1,214.09	2,105.01	1,804.58
MALDEN	58,036	52,524.60	29,981.46	5,551.07	1,781.14	1,828.50	6,221.86	7,160.57
HOLYOKE	56,537	40,049.60	—	—	—	—	—	140,049.60
PITTSFIELD	49,677	25,000.00	—	—	—	—	—	125,000.00
HAVERHILL	48,710	43,209.06	25,161.43	7,306.81	1,882.15	2,000.06	3,127.12	3,731.49
EVERETT	48,424	34,682.13	22,351.92	6,908.58	1,241.60	1,750.05	1,750.92	1,275.92
CHELSEA	45,816	22,136.06	15,150.97	3,106.06	628.20	1,004.89	1,279.79	966.15
CHICPEE	43,930	18,997.33	12,366.33	3,031.28	667.28	731.68	1,811.94	368.82
SALEM	43,353	34,938.44	21,302.87	7,596.47	1,011.15	1,465.18	1,123.61	2,439.16
FITCHBURG	40,692	16,980.04	10,785.88	3,128.68	542.23	1,021.85	1,021.85	866.50
WALTHAM	39,247	37,540.88	24,227.15	6,441.51	3,014.68	2,642.42	510.61	704.51
TAINTON	37,355	18,650.75	9,657.45	4,921.35	309.90	1,589.30	1,510.40	662.35
RYEBURY	35,086	17,186.64	5,105.00	1,111.93	—	593.46	101.34	274.91
BEVERLY	25,086	35,979.58	19,305.89	10,079.82	1,425.62	1,920.13	1,541.95	1,676.17
NORTHAMPTON	24,381	38,772.50	23,673.61	8,545.47	2,259.12	2,271.50	499.35	1,923.45
GLoucester	24,304	10,000.00	—	—	—	—	—	1,000.00
MELROSE	23,170	20,594.01	13,619.26	3,337.94	767.92	894.59	1,145.93	758.37
LEOMINSTER	21,810	13,927.97	8,257.56	2,390.45	494.61	949.25	949.25	849.25
ATTLEBORO	21,769	17,177.39	10,672.82	2,373.89	542.92	1,038.21	1,440.27	1,298.28
NORTH ADAMS	21,621	21,002.36	12,421.28	4,024.68	635.81	1,326.40	1,350.94	1,659.25
TEBBODY	21,345	3,000.00	—	—	—	—	—	13,000.00
WESTFIELD	19,775	23,246.94	—	—	—	—	—	123,246.94
WOBURN	19,434	21,157.13	13,714.42	3,285.36	861.77	1,018.12	997.79	1,279.67
GARDNER	19,399	12,175.00	5,105.25	1,813.98	26.85	527.32	277.37	12,175.00
MALBOROUGH	15,587	8,165.07	9,803.27	2,029.59	430.45	1,594.66	383.65	414.30
NEWBURYPORT	15,084	15,219.21	—	—	—	—	—	957.39
39 Cities	2,940,335	\$2,849,895.34	\$1,675,133.21	\$414,159.08	\$116,255.23	\$99,985.85	\$122,280.05	\$422,081.92

¹ Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE		D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS	
				By City	Metropolitan Park	State Parks and Reservations		Fourth of July	All Other
BOSTON	781,188	\$2,570,338.68	\$162,853.68	\$739,977.58	\$931,633.08	—	\$278,576.14	\$6,471.35	\$67,812.48
Worcester	195,311	168,611.94	—	107,723.58	—	\$560.01	7,761.61	4.00	3,725.64
Springfield	149,900	362,171.46	15,918.16	203,448.94	—	464.81	6,490.61	2,669.70	—
Fall River	115,274	37,206.89	—	36,951.52	—	255.37	—	—	—
Cambridge	113,643	221,406.54	6,761.29	68,284.96	107,112.79	—	8,697.56	—	1,675.40
New Bedford	112,567	54,423.22	—	44,078.09	77,521.01	280.78	8,014.35	2,680.70	50.00
Somerville	103,908	188,864.77	—	57,978.20	82,633.51	—	2,571.81	3,479.99	2,032.54
Lynn	102,320	181,593.80	—	30,987.79	77,184.60	—	861.04	861.04	1,307.91
Lowell	100,234	38,827.89	4,844.80	29,906.38	—	233.60	1,955.27	94.32	1,634.05
Lawrence	85,068	52,544.52	—	42,817.29	—	213.25	6,160.30	—	3,232.74
Quincy	71,983	84,627.52	500.00	9,425.42	68,326.91	—	4,211.10	—	3,383.00
Newton	65,276	173,687.03	—	6,649.14	78,670.31	153.87	1,294.41	—	—
Brockton	63,797	22,149.08	—	10,601.52	—	—	718.26	—	1,188.35
Medford	59,714	80,951.01	2,594.69	21,758.88	50,620.60	169.93	10,860.26	73.88	789.79
Malden	58,036	75,332.84	1,747.70	27,297.58	46,221.56	120.49	600.00	250.00	809.71
Holyoke	56,527	46,618.24	—	20,033.16	—	115.43	—	249.03	—
Pittsfield	49,677	11,265.48	3,741.05	10,111.66	—	—	662.49	—	—
Haverhill	48,710	24,654.08	—	17,180.87	40,899.88	96.03	180.00	240.00	431.60
Everett	48,424	84,236.70	—	20,446.42	33,049.87	108.11	450.42	—	2,353.10
Chelsea	47,197.93	6,087.69	—	1,982.64	—	103.65	—	—	1,125.31
Chicopee	43,930	58,782.96	2,813.08	32,880.52	—	—	1,458.13	100.00	530.06
Salem	43,363	19,676.37	—	9,872.45	32,826.03	81.69	597.52	500.00	—
Fitchburg	40,692	50,803.64	—	13,551.17	24,929.01	56.74	3,312.70	451.00	616.45
Waltham	37,247	50,803.64	—	2,887.30	—	393.50	—	—	367.55
Taunton	37,355	27,521.59	—	1,001.31	—	741.40	1,198.98	—	744.00
Revere	35,680	12,924.58	—	8,886.79	20,265.62	66.76	3,353.65	136.00	861.13
Beverly	25,086	17,352.97	—	1,028.58	—	50.04	—	—	150.00
Northampton	24,381	1,818.95	—	1,001.31	—	51.11	—	—	146.96
Gloucester	24,204	11,637.93	—	1,001.31	—	51.11	—	5.00	320.40
Leominster	23,170	4,285.91	3,243.50	1,001.31	—	51.11	—	—	137.28
Attleboro	21,621	14,025.46	—	1,001.31	—	51.11	—	—	—
North Adams	21,621	4,109.49	—	321.62	—	51.11	—	—	—
Peabody	21,345	15,091.45	—	10,832.58	—	51.11	—	—	—
Westfield	19,775	4,144.92	—	2,367.49	14,210.35	43.61	—	—	—
Worcester	19,434	15,605.38	—	645.59	—	46.35	9,471.49	—	—
Woburn	19,399	19,092.60	1,124.65	3,334.46	—	46.35	—	—	110.00
Gardner	15,587	3,232.19	—	2,789.97	—	34.09	—	—	207.60
Marlborough	15,587	6,243.14	—	4,057.25	—	31.24	—	—	—
Newburyport	15,084	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$4,877,018.38	\$206,142.60	\$1,646,825.08	\$1,608,471.62	\$3,511.38	\$358,863.06	\$18,016.01	\$96,204.05

TABLE VII. — *Maintenance of Departments — Continued.*
10. Pensions.

CITIES.	Population of 1930	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery	E Appropriation paid City Retirement Fund
			Police	Fire	Highways	Schools	All Other			
BOSTON	781,188	\$3,130,792.23	\$315,091.39	\$359,191.06	\$14,463.24	\$134,909.85	\$31,713.31	1 \$18,424.32	—	\$2,205,999.06
WORCESTER .	195,311	190,397.68	20,935.71	34,906.92	32,004.99	4,324.96	12,548.56	10,257.20	\$2,934.34	72,485.00
SPRINGFIELD .	149,900	66,109.28	16,991.73	18,414.55	19,384.88	111.00	7,131.72	4,075.40	—	—
FALL RIVER .	115,274	133,480.81	35,716.82	46,345.07	38,774.44	9,644.48	500.00	1,500.00	1,000.00	—
CAMBRIDGE .	113,643	182,765.58	19,815.59	36,133.64	53,457.93	7,752.31	22,398.87	16,266.03	1,592.31	25,348.90
NEW BEDFORD .	112,597	42,258.56	25,251.20	11,927.78	1,952.04	1,986.73	1,140.81	—	—	—
SOMERVILLE .	103,908	82,251.57	17,754.99	17,705.54	12,240.07	—	14,537.52	1,644.45	—	18,369.00
LYNN .	102,320	87,824.61	22,480.98	26,730.79	20,720.96	3,093.99	8,892.00	4,954.47	945.42	—
LOWELL .	100,234	60,157.81	14,684.57	20,147.75	11,936.89	2,320.64	6,824.64	4,243.32	—	—
LAWRENCE .	85,068	25,293.94	8,038.00	16,505.94	—	750.00	—	—	—	—
QUINCY .	21,435.50	3,997.15	3,997.15	4,959.81	9,660.16	708.38	1,482.00	628.00	—	—
NEWTON .	65,276	112,757.63	18,208.08	11,097.00	47,343.61	—	2,361.23	6,773.08	—	26,974.00
BROCKTON .	63,797	55,164.08	14,887.43	12,315.13	12,244.97	1,961.26	7,750.49	6,004.80	—	—
MEDFORD .	59,714	20,030.61	1,940.64	6,538.49	—	43.06	850.00	3,348.00	—	—
MALDEN .	58,036	41,301.58	11,211.30	6,484.89	22,072.00	—	—	1,533.39	—	—
HOLYOKE .	56,537	55,585.37	9,214.28	12,012.44	—	991.93	29,840.12	4,352.60	—	—
PITTSFIELD .	49,677	4,319.25	2,127.25	1,192.00	—	1,000.00	—	—	—	—
HAYDENT .	48,710	23,425.14	3,183.75	14,758.39	4,983.00	500.00	—	—	702.00	5,510.00
EVERETT .	48,424	39,266.90	12,484.79	10,388.70	9,670.74	965.08	15,691.41	1,713.78	—	—
CHELSEA .	45,816	42,953.52	11,776.50	12,537.42	7,020.60	—	780.00	1,606.42	—	—
CHICOPEE .	43,930	13,003.01	803.84	3,572.15	9,161.27	499.92	2,996.60	1,703.40	—	—
SALEM .	43,353	25,068.72	3,952.25	6,755.28	10,952.60	1,017.90	2,057.50	2,655.86	—	—
SPRINGFIELD .	40,692	21,458.46	4,748.08	2,984.02	8,598.83	—	—	3,294.13	798.23	—
WALTHAM .	39,247	26,130.10	1,012.00	5,243.25	—	1,220.04	—	—	—	—
TAUNTON .	37,355	1,867.25	2,929.17	855.25	4,586.40	—	—	780.00	—	—
REVERE .	35,680	13,700.69	2,929.17	5,405.12	548.05	—	—	401.56	—	—
BEVERLY .	25,086	8,404.72	1,882.21	2,416.75	—	—	175.00	—	—	—
NORTHAMPTON .	24,381	1,882.21	1,882.21	4,344.84	—	500.00	14,081.15	—	—	—
GLoucester .	24,204	13,478.70	8,958.86	2,175.00	936.00	—	—	936.00	—	—
MELROSE .	23,170	19,318.65	1,962.50	—	—	—	—	—	—	—
LEOMINSTER .	21,810	1,872.00	—	—	—	—	—	—	—	—
ATTLEBORO .	21,769	2,385.00	915.00	1,470.00	—	—	—	—	—	—
NORTH ADAMS .	21,621	5,253.00	3,092.25	2,160.75	—	—	—	—	—	—
PEABODY .	21,345	10,428.24	912.48	5,812.32	3,001.44	—	—	702.00	—	—
WESTFIELD .	19,775	88.00	—	88.00	—	—	—	—	—	—
WOBURN .	19,434	11,502.00	2,302.00	2,152.56	6,340.94	—	—	706.50	—	—
GARDNER .	19,399	7,531.22	4,095.00	—	2,346.92	—	472.50	616.80	—	—
MARLBOROUGH .	15,587	2,708.05	846.25	1,861.80	—	—	—	—	—	—
NEWBURYPORT .	15,084	1,200.00	—	1,200.00	—	—	—	—	—	—
39 Cities	2,940,335	\$4,613,911.67	\$639,476.90	\$723,352.55	\$370,941.49	\$174,301.53	\$184,825.43	\$96,822.12	\$9,505.69	\$2,414,685.96

¹ Includes \$8,858.26 other enterprises.
² Includes water, amount not specified.
³ Public works.
⁴ Electric light and gas.
⁵ Includes \$14,081.15 public works.
⁶ Includes \$690.59 electric light.
⁷ Includes \$13,645.41 public works.
⁸ Electric light.

TABLE VII. — Maintenance of Departments — Concluded.
11. Unclassified.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON	781,188	\$1,718,675.27	\$119,233.45	\$37,983.35	\$13,766.56	—	—	—	\$75.00	\$5,263.30	\$1,543,253.61
WORCESTER	195,311	93,040.88	73,124.52	3,311.01	2,629.68	\$5,433.36	\$4,643.30	—	300.00	1,278.63	2,320.38
SPRINGFIELD	140,900	97,819.47	27,461.06	3,098.69	2,268.58	2,630.00	1,387.50	—	—	—	1,610,223.64
FALL RIVER	115,274	27,049.62	5,180.34	—	748.37	2,500.00	—	\$17,930.00	—	—	690.91
CAMBRIDGE	113,643	186,429.83	20,107.42	3,908.28	3,353.93	1,456.40	701.00	—	—	—	156,902.80
NEW BEDFORD	112,597	12,405.56	1,255.60	369.50	1,909.05	4,200.00	1,906.50	—	—	—	2,764.91
SOMERVILLE	103,908	135,430.23	10,178.15	2,612.75	1,242.93	950.00	—	—	—	—	120,446.40
LYNN	102,320	35,710.77	10,246.15	195.50	2,473.09	—	—	21,463.16	200.00	—	1,132.87
LOWELL	102,234	210,059.45	3,850.02	—	2,988.20	—	811.70	—	75.00	142.50	2,202,212.23
LAURENS	85,068	37,698.96	2,226.00	1,200.00	3,073.51	425.00	—	19,247.92	50.80	529.20	10,997.33
QUINCY	71,983	12,481.56	5,378.31	2,162.08	1,034.96	2,627.00	—	—	—	—	1,333.33
NEWTON	65,276	44,974.58	3,060.42	1,919.56	470.72	954.00	—	—	—	—	3,39,793.18
BROCKTON	63,797	46,274.56	2,933.62	1,306.52	1,335.92	3,004.00	1,298.00	—	—	—	9,400.43
MEDFORD	59,714	86,244.87	6,091.87	823.80	1,083.01	3,588.45	—	16,275.74	—	—	56,966.39
MALDEN	58,036	87,033.32	9,835.50	1,338.20	2,670.55	3,175.96	—	14,052.90	—	—	56,838.92
HOLYOKE	56,537	54,465.80	30,541.05	1,399.68	1,045.15	3,175.96	523.75	23,905.66	50.00	—	418,093.96
PITTSFIELD	49,677	46,073.45	2,772.98	1,902.98	1,007.39	3,220.00	2,531.25	—	1,058.70	—	8,367.53
HAVERTHILL	48,710	18,650.86	3,608.40	55.50	763.75	4,210.00	—	15,935.67	122.49	—	46,214.07
EVERETT	48,424	70,691.53	3,445.55	—	808.78	1,650.00	20.00	18,180.16	—	—	18,156.63
CHELSEA	45,816	47,728.06	8,078.97	896.75	743.55	1,620.00	—	—	—	—	6.00
CHICOPEE	43,930	16,113.28	13,586.10	—	901.18	3,030.00	379.45	—	—	601.14	3,412.95
SALEM	43,353	12,139.26	3,111.88	886.25	1,298.73	3,030.00	286.50	—	50.00	—	14,374.10
FITCHBURG	40,692	9,123.71	1,375.60	1,971.85	758.02	4,075.00	—	—	262.20	—	1,474.74
WALTHAM	39,247	21,792.34	1,403.74	2,177.64	1,274.98	2,100.08	—	—	—	—	6,015.21
TAUNTON	37,355	20,198.39	6,395.51	—	828.14	1,500.00	—	8,542.97	—	—	814.05
REVERE	35,680	21,542.93	6,363.75	61.00	560.00	—	—	—	149.72	—	1,065.22
BEVERLY	25,086	5,782.67	468.70	1,296.97	1,023.94	2,179.00	—	—	—	—	4,404.43
NORTHAMPTON	24,381	5,659.84	1,932.35	800.34	557.21	1,155.00	—	—	—	—	7,12,844.46
GLOUCESTER	24,204	11,266.74	4,685.00	1,002.31	900.00	275.00	—	—	—	—	67.50
MELROSE	23,170	25,886.07	2,689.35	1,120.52	1,034.95	—	—	8,196.79	—	—	1,857.19
LEONISTON	21,810	6,906.69	4,260.00	554.30	684.89	1,000.00	—	—	—	—	6,442.80
ATTLEBORO	21,769	5,536.50	1,285.50	643.81	640.00	1,300.00	—	—	145.00	—	1,907.80
NORTH ADAMS	21,621	19,543.46	682.62	774.93	1,600.00	900.00	—	—	50.00	—	6,469.28
PEABODY	19,345	10,528.33	3,798.20	—	1,900.00	600.00	—	11,197.46	—	—	6,446.93
WESTFIELD	19,775	8,191.88	215.00	357.60	500.00	900.00	—	—	—	—	3,472.70
WOBURN	19,434	15,046.98	924.77	499.50	888.39	900.00	—	5,387.39	—	255.98	172.03
GARDNER	19,399	17,642.40	4,61.56	461.56	513.80	2,120.00	222.00	9,382.36	—	—	—
MARLBOROUGH	15,887	4,262.34	1,000.00	554.50	343.35	2,039.96	92.50	—	—	—	—
NEWBURYPORT	15,084	7,573.68	4,238.81	568.90	500.00	—	80.50	—	150.00	—	2,035.47
39 Cities	2,940,335	\$3,273,503.82	\$410,200.03	\$75,116.19	\$60,579.84	\$67,238.21	\$14,833.95	\$189,718.18	\$2,738.11	\$8,073.75	\$2,445,005.56

¹ Includes \$4,262.83 for vacations, building department.

² Includes \$8,394.96 for city yard.

³ Includes \$6,778.70 for vacations, public works.

⁴ Includes \$103,522.58 for tax judgments, and \$19,790.76 for auditorium.

⁵ Includes \$6,426.41 for tax judgments.

⁶ Includes \$6,426.41 for tax judgments.

⁷ Includes \$5,476.72 for municipal garage.

⁸ Includes \$6,426.41 for tax judgments.

⁹ Includes \$6,426.41 for tax judgments.

CITIES.	Population of 1930	A. PUBLIC SERVICE ENTERPRISES						B		C	
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		ALL OTHER					
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscella- neous		
BOSTON . . .	781,188	\$3,334,973.47	—	\$1,270,279.69	\$971,431.36	\$43,970.48	\$587.62	—	\$1,048,704.32	\$153,821.76	\$209,232.37
WORCESTER . . .	195,311	260,229.40	—	259,401.36	—	—	828.01	—	—	54,074.40	5.00
SPRINGFIELD . . .	149,900	273,611.72	—	273,611.72	—	—	—	—	—	—	199.99
FALL RIVER . . .	115,274	151,343.21	—	150,106.64	—	—	—	—	—	32,450.69	—
CAMBRIDGE . . .	113,643	334,034.88	—	334,034.88	—	—	—	—	—	55,168.48	—
NEW BEDFORD . . .	112,597	195,695.00	—	194,981.55	—	—	—	—	—	45,172.62	—
SOMERVILLE . . .	103,908	207,207.35	—	113,613.91	93,593.44	—	—	—	—	—	—
LYNN . . .	102,320	181,542.17	—	181,542.17	—	—	—	—	—	73,034.64	1,638.17
LOWELL . . .	100,234	241,362.54	—	240,219.54	—	—	1,143.00	—	—	26,612.09	—
LAWRENCE . . .	85,068	173,645.43	—	173,645.43	—	—	—	—	—	24,609.46	—
QUINCY . . .	71,983	133,881.95	—	73,913.41	59,968.54	—	—	—	—	31,101.90	1,872.50
NEWTON . . .	65,276	204,324.34	—	198,901.53	5,422.81	—	—	—	—	16,967.77	48.59
BROCKTON . . .	63,797	130,338.85	—	130,338.85	—	—	—	—	—	34,177.71	—
MEDFORD . . .	59,714	81,007.87	—	43,445.51	37,562.33	—	—	—	—	41,251.78	—
MALDEN . . .	58,036	100,558.42	—	60,613.75	39,944.67	—	—	—	—	—	—
HOLYOKE . . .	56,537	992,516.51	1 \$857,362.72	135,153.79	—	—	1,405.25	—	—	—	—
PITTSFIELD . . .	49,677	38,473.50	—	37,070.05	—	—	2.50	—	—	824.80	174.09
HAVERHILL . . .	48,710	108,473.55	—	108,471.05	—	—	—	—	—	21,630.67	—
EVERETT . . .	48,424	86,438.58	—	38,418.85	48,019.73	—	—	—	—	—	—
CHELSEA . . .	45,816	65,604.77	—	30,629.49	34,975.28	—	—	—	—	—	—
CHICPEE . . .	43,930	361,700.02	277,693.21	84,006.81	—	—	—	—	—	8,613.78	501.62
SALEM . . .	43,353	107,149.98	—	105,917.82	—	—	1,532.16	—	—	20,079.32	572.48
FITCHBURG . . .	40,692	57,458.06	—	57,458.06	—	—	—	—	—	25,917.25	—
WALHAM . . .	39,247	65,785.24	—	65,785.24	—	—	—	—	—	24,670.23	—
TAUNTON . . .	37,355	364,533.36	—	81,958.30	—	—	—	—	—	11,572.90	—
REVERE . . .	35,680	51,342.35	282,575.06	27,895.08	23,447.27	—	—	—	—	—	—
BEVERLY . . .	25,086	50,371.13	—	50,371.13	—	—	—	—	—	16,392.42	—
NORTHAMPTON . . .	24,381	54,547.52	—	52,901.72	—	—	—	—	1,645.80	6,322.81	292.50
GLoucester . . .	24,204	64,103.33	—	64,103.33	—	—	—	—	—	1,589.28	—
MELROSE . . .	23,170	39,702.57	—	21,622.21	18,080.36	—	—	—	—	27,287.71	—
LEOMINSTER . . .	21,810	33,695.71	—	33,028.12	—	—	667.59	—	—	10,645.72	—
ATTLEBORO . . .	21,769	36,714.66	—	36,714.66	—	—	—	—	—	—	—
NORTH ADAMS . . .	21,621	26,781.95	—	25,411.54	—	—	1,370.41	—	—	10,402.01	—
PEABODY . . .	21,345	338,745.62	215,325.69	121,839.74	—	—	1,580.19	—	—	8,599.53	—
WESTFIELD . . .	19,775	330,193.02	295,045.31	35,147.71	—	—	—	—	—	188.60	—
WOBURN . . .	19,434	38,062.96	—	38,062.96	—	—	—	—	—	11,224.47	—
GARDNER . . .	19,399	49,000.56	—	49,000.56	—	—	—	—	—	9,486.15	—
MARLBOROUGH . . .	15,887	28,932.11	—	28,932.11	—	—	—	—	—	3,540.85	—
NEWBURYPORT . . .	15,084	53,781.72	—	43,399.61	—	—	—	—	10,382.11	1,003.23	—
39 Cities	2,940,335	\$9,445,867.18	\$1,928,001.99	\$5,069,649.91	\$1,332,445.79	\$43,970.48	\$9,116.76	\$1,950.02	\$1,060,732.23	\$809,286.27	\$215,152.00

¹ Includes \$458,836.45 for gas.

² Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
Boston	\$87,772,197.43	\$2,227,392.11	\$10,131,980.66	\$5,956,097.49	\$3,185,268.58	\$16,570,688.23
Worcester	11,884,047.83	397,808.89	2,044,933.53	870,117.99	878,348.82	2,683,509.81
Springfield	10,120,279.53	415,978.80	1,726,559.28	877,996.46	632,735.53	2,811,809.32
Fall River	4,439,328.71	187,208.15	719,733.50	264,534.95	212,845.38	1,207,861.41
Cambridge	7,273,580.88	295,688.30	1,171,232.58	799,033.51	435,500.43	1,508,123.54
New Bedford	4,913,883.30	207,463.30	897,490.18	400,239.71	226,361.34	1,533,862.39
Somerville	4,941,001.48	224,067.26	815,378.59	534,740.58	756,791.05	277,488.07
Lynn	5,078,671.53	169,825.95	815,869.75	507,134.52	362,493.44	80,961.24
Lowell	4,441,990.56	212,518.33	742,418.12	323,362.55	381,713.56	151,234.54
Lawrence	3,499,948.24	145,728.30	592,637.63	323,362.55	875,713.56	152,826.34
Quincy	3,810,150.94	153,484.60	580,301.34	349,009.94	394,603.07	132,967.19
Newton	4,248,189.22	191,863.48	634,229.62	417,332.22	382,929.33	708,981.19
Brockton	3,061,043.20	156,244.72	559,692.33	307,432.44	649,428.34	205,331.89
Medford	2,749,738.55	146,594.72	421,310.50	263,340.39	238,233.19	491,670.53
Malden	2,761,259.73	95,086.29	498,110.98	275,411.89	182,328.29	298,085.69
Holyoke	4,005,527.03	137,276.48	580,028.57	271,329.69	181,003.39	93,241.38
Pittsfield	2,204,000.59	91,480.90	303,089.04	118,754.37	199,703.01	681,219.30
Everett	2,409,428.20	101,240.12	382,662.61	151,255.16	168,211.42	518,881.00
Haverhill	2,681,865.47	110,767.59	437,445.63	169,954.42	131,309.16	677,071.95
Chelsea	2,320,690.39	106,339.05	405,591.34	159,152.57	133,223.42	500,249.97
Chicopee	91,305.12	97,335.05	315,505.29	156,824.82	200,738.79	818,154.81
Fitchburg	2,022,135.60	81,938.17	282,009.61	138,889.35	200,201.80	540,062.51
Waltham	2,030,573.84	115,121.93	293,703.17	181,708.35	128,190.84	58,396.20
Taunton	1,749,711.41	72,481.42	249,077.56	109,538.56	122,147.34	447,287.98
Revere	1,655,431.63	100,531.80	240,029.65	91,765.97	77,899.49	218,745.11
Beverly	1,484,849.14	67,801.80	268,301.83	103,257.93	178,641.04	281,802.31
Northampton	1,046,223.41	50,698.77	180,004.76	48,066.38	178,241.29	86,474.96
Gloster	1,245,949.38	78,670.30	184,120.57	69,160.36	178,241.29	13,342.40
Melrose	1,118,447.58	78,670.30	184,120.57	69,160.36	178,241.29	13,342.40
Leominster	1,301,192.53	37,176.21	118,294.36	39,028.28	12,034.59	272,857.75
Attleboro	1,101,869.08	64,300.92	178,750.92	40,043.59	112,034.59	93,712.12
North Adams	910,232.44	48,183.49	120,378.05	33,053.93	60,229.40	223,488.40
Pasadeny	1,307,766.76	61,834.49	183,408.17	86,685.19	96,817.56	335,983.41
Westfield	1,215,989.75	40,924.83	110,155.91	80,685.19	77,744.14	189,139.76
Worham	847,982.40	53,019.40	105,672.25	40,472.62	77,744.14	173,256.67
Candler	753,366.27	34,707.09	87,206.29	47,472.52	67,628.51	173,256.67
Maldenborough	630,477.34	34,537.91	82,502.80	58,420.47	77,255.14	143,538.07
Newburyport	602,844.54	25,644.57	82,236.45	38,378.88	88,493.48	130,598.07
39 Cities	\$179,569,658.25	\$7,027,244.46	\$27,989,472.98	\$14,975,902.12	\$11,449,651.72	\$38,062,953.78
						\$4,261,623.80

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
BOSTON	\$16,452,763.52	\$1,169,072.76	\$2,570,338.68	\$3,139,792.23	\$1,718,675.27	\$3,334,973.47	\$153,821.76	\$209,232.37
WORCESTER	3,794,373.44	180,460.46	168,611.94	190,397.68	93,040.88	260,299.40	54,074.40	5.00
SPRINGFIELD	3,321,483.54	219,614.00	362,171.46	66,103.28	97,819.47	273,611.72	—	199.99
FALL RIVER	1,160,513.54	43,853.80	37,206.89	133,480.81	27,049.62	151,343.21	32,450.69	—
CAMBRIDGE	1,840,771.14	89,503.68	221,406.54	182,765.58	186,429.83	334,034.88	55,168.48	—
NEW BEDFORD	1,467,853.77	70,240.92	54,423.22	42,258.56	12,405.56	195,695.00	45,172.62	—
SOMERVILLE	1,462,243.13	95,257.97	188,864.77	82,251.57	135,430.23	207,207.35	—	—
LYNN	1,537,347.00	69,404.66	181,593.80	87,824.61	35,710.77	241,362.54	73,034.64	1,658.17
LOWELL	1,140,075.63	35,299.58	38,827.89	60,157.81	210,059.65	173,615.43	26,612.09	—
LAWRENCE	1,060,835.08	52,548.62	52,544.52	25,293.94	37,698.96	173,681.95	24,609.46	—
QUINCY	1,247,528.37	72,978.42	86,627.52	21,435.50	12,485.56	133,881.95	31,101.90	1,872.50
NEWTON	1,450,308.21	89,302.31	173,687.03	112,757.63	44,497.88	204,324.34	827.24	48.59
BROCKTON	939,063.87	44,215.54	22,149.08	55,164.08	16,274.56	130,338.85	16,991.77	—
MEDFORD	1,036,035.37	34,899.93	80,951.01	20,030.61	86,244.87	81,007.87	34,177.71	—
MALDEN	764,777.69	52,524.60	75,332.84	41,301.58	87,633.52	100,558.42	41,251.78	219.56
HOLYOKE	824,105.41	40,049.60	46,618.24	55,585.37	54,465.80	992,516.51	—	—
PITTSFIELD	748,404.86	25,000.00	11,265.48	4,319.25	46,073.45	38,475.30	824.80	174.09
HAVERHILL	656,741.50	43,209.06	24,654.08	23,425.14	18,650.86	108,473.55	21,630.67	—
EVERETT	797,698.34	34,682.13	84,236.70	39,266.90	70,691.53	86,438.58	—	—
CHELSEA	618,768.01	22,136.06	47,197.93	42,953.52	47,728.06	65,604.77	—	—
CHICPEE	574,038.56	18,997.33	6,087.69	13,003.01	16,113.28	361,700.02	8,613.78	—
SALEM	494,623.20	34,938.44	58,782.26	25,068.72	12,139.26	107,149.98	20,079.32	501.62
FITCHBURG	497,480.05	16,980.04	19,676.37	21,458.46	91,331.71	57,438.06	25,917.23	572.48
WALTHAM	596,909.93	37,540.88	56,803.64	26,130.10	21,792.34	65,783.24	24,670.23	—
TAUNTON	524,608.49	18,650.75	10,281.59	1,867.25	10,198.39	364,533.36	11,572.90	—
REVERE	655,572.66	7,136.64	27,552.58	13,700.69	21,542.93	51,342.35	—	—
REVERLY	495,560.85	35,979.58	12,952.97	8,404.72	7,852.67	50,371.13	16,392.42	—
NORTHAMPTON	348,437.57	38,772.50	11,637.93	1,882.21	5,659.84	64,103.33	6,322.81	292.50
GLOUCESTER	367,871.31	1,000.00	47,867.23	19,318.65	11,266.74	39,702.57	1,589.28	—
MELROSE	375,938.18	20,524.01	4,285.91	1,872.00	25,886.07	33,695.71	10,645.72	—
LEMINSTER	362,476.17	17,177.39	14,025.46	2,385.00	6,606.69	36,714.66	10,402.01	375.13
ATTLEBORO	327,281.93	13,927.97	15,091.45	5,253.00	10,523.33	26,781.95	8,599.53	—
NORTH ADAMS	287,296.31	21,002.36	4,109.49	10,428.24	19,548.46	330,193.02	188.60	—
PEABODY	346,931.77	3,006.00	15,091.45	88.00	8,191.88	38,062.96	11,224.47	—
WESTFIELD	396,050.76	23,246.94	4,144.92	11,502.00	15,046.98	49,000.56	9,486.15	—
WOBURN	297,164.84	21,157.13	15,660.39	7,531.22	17,642.40	26,932.11	3,540.85	—
GARDNER	202,895.99	12,175.00	19,092.60	2,708.05	4,202.34	53,781.72	1,003.23	—
MARLBOROUGH	172,639.93	8,165.07	3,232.19	2,708.05	7,573.68	—	—	—
NEWBURYPORT	172,715.21	15,219.21	6,243.14	1,200.00	—	—	—	—
39 Cities	\$49,718,174.73	\$2,849,895.34	\$4,877,018.38	\$4,613,911.67	\$3,273,503.82	\$9,445,867.18	\$809,286.27	\$215,152.00

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (Including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G
						Sewer	Park	Water	
BOSTON	\$8,081,112.79	\$384,819.52	\$3,555,391.19	\$2,201,247.53	—	\$136,139.29	\$318,203.29	\$1,435,311.97	—
WORCESTER	781,413.31	318,810.69	303,719.57	158,883.05	—	—	—	—	—
SPRINGFIELD	667,617.72	439,153.76	439,153.76	258,230.83	—	—	—	—	—
FALL RIVER	624,302.03	158,436.40	445,090.63	20,775.00	—	—	—	—	—
CAMBRIDGE	716,450.68	147,836.32	452,077.38	53,172.50	\$240.00	11,379.69	51,744.79	—	—
NEW BEDFORD	622,506.99	229,380.52	338,105.35	54,070.00	—	—	—	—	\$351.12
SOMERVILLE	642,615.77	137,676.74	140,901.35	—	—	6,905.98	18,845.25	138,286.45	—
LYNN	518,198.91	182,701.32	280,732.74	—	495.00	—	22,031.10	—	—
LOWELL	401,549.17	167,830.30	198,758.00	15,757.50	—	—	—	—	19,203.37
LAWRENCE	336,526.58	130,042.87	195,500.45	9,285.00	—	—	—	—	1,698.22
QUINCY	477,834.38	110,708.88	195,719.99	23,451.25	42.50	36,783.39	22,238.33	88,567.94	322.10
NEWTON	371,544.29	18,680.14	259,632.75	14,100.28	—	46,182.77	24,936.03	8,012.32	—
BROCKTON	252,760.20	113,581.32	77,203.75	61,930.13	45.00	—	—	—	—
MEDFORD	325,769.59	83,123.32	152,126.05	16,921.04	1,147.50	4,349.55	12,402.93	55,499.20	—
MALDEN	252,592.22	65,472.36	111,846.25	800.00	—	4,386.26	11,068.20	59,019.15	—
HOLYOKE	285,268.16	103,899.83	115,513.33	65,855.00	—	—	—	—	—
PITTSFIELD	174,810.40	63,591.74	89,098.66	22,120.00	—	—	—	—	—
HAVERHILL	112,164.77	56,649.77	45,328.75	10,186.25	—	—	—	—	—
EVERETT	302,144.78	98,361.64	112,412.25	4,706.25	—	4,456.26	11,258.13	70,930.25	—
CHELSEA	231,685.21	71,645.34	92,488.36	4,420.00	—	3,044.70	8,310.04	51,676.77	—
CHICOPEE	149,459.53	69,444.51	56,697.52	23,317.50	—	—	—	—	—
SALEM	118,943.12	44,041.37	59,486.75	15,415.00	—	—	—	—	—
FITCHBURG	136,726.35	56,174.72	57,401.63	23,150.00	—	—	—	—	—
WALTHAM	204,023.49	58,625.90	101,898.81	18,973.44	—	17,466.56	8,990.42	—	—
TAUNTON	165,712.67	49,845.48	66,893.75	49,041.80	—	2,251.44	6,135.79	34,643.87	—
REVERE	87,379.18	31,846.81	72,301.27	11,730.00	—	—	—	—	—
BEVERLY	80,322.63	18,691.51	45,993.12	2,480.00	—	—	—	—	—
NORTHAMPTON	33,093.14	13,661.44	13,392.50	—	—	—	—	—	39.20
GLOUCESTER	122,090.69	34,481.52	51,361.22	36,247.95	—	—	—	—	—
MELROSE	127,272.16	23,110.86	66,631.66	3,153.75	—	—	—	—	—
LEOMINSTER	69,539.20	19,010.03	32,082.08	18,447.09	—	2,082.29	5,675.49	26,618.11	—
ATTLEBORO	61,835.08	18,987.58	22,907.50	19,940.00	—	—	—	—	—
NORTH ADAMS	45,594.86	21,919.17	18,204.58	5,471.11	—	—	—	—	—
PRAIRY	78,079.37	32,544.37	38,130.00	7,405.00	—	—	—	—	—
WESTFIELD	72,706.16	15,563.16	36,099.00	21,045.00	—	—	—	—	—
WORMAN	102,337.06	30,249.18	52,010.52	14,921.92	—	—	—	—	—
WARDEN	40,243.40	14,212.15	24,231.22	1,800.00	—	1,324.03	3,004.24	—	227.17
GARDNER	57,637.01	25,802.08	30,059.49	1,775.00	—	—	—	—	—
MARLBOROUGH	25,287.30	9,332.48	13,674.82	2,280.00	—	—	—	—	—
NEWBURYPORT	—	—	—	—	—	—	—	—	—
39 Cities	\$18,007,050.31	\$3,446,653.47	\$8,460,258.47	\$3,305,344.92	\$1,970.00	\$276,952.21	\$525,444.03	\$1,968,586.03	\$21,841.18

DIVISION D

INDEBTEDNESS

TABLE XI. — Outstanding Indebtedness Classified by Character of Obligation — 1932.

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Revenue)	Warrants or Orders
BOSTON	\$172,025,500.00	\$80,464,800.00	—	\$73,560,700.00	—	\$8,000,000.00	—
Worcester	18,072,359.40	7,971,000.00	—	4,039,800.00	—	3,473,000.00	\$586,559.40
Springfield	21,749,737.41	9,833,500.00	—	7,632,000.00	—	3,600,000.00	684,237.41
Fall River	11,814,500.00	9,663,500.00	—	451,000.00	—	1,700,000.00	—
Cambridge	14,466,750.00	10,676,750.00	\$25,000.00	1,326,000.00	\$5,000.00	2,434,000.00	—
New Bedford	10,798,466.54	7,336,000.00	26,734.93	1,191,000.00	—	2,067,000.00	177,731.61
Somerville	3,626,000.00	3,626,000.00	—	—	—	2,200,000.00	—
Lynn	9,629,600.00	6,754,800.00	—	590,500.00	7,000.00	2,277,300.00	—
Lowell	7,307,680.00	4,559,130.00	—	356,750.00	—	2,391,800.00	—
Lawrence	5,621,149.03	4,511,150.00	—	220,000.00	—	855,000.00	34,999.03
Quincy	6,637,000.00	4,438,000.00	—	539,000.00	—	1,660,000.00	—
Newton	7,861,424.53	6,895,000.00	—	502,000.00	500.00	200,000.00	264,424.53
Dorchester	3,989,350.00	1,570,750.00	—	1,218,100.00	—	1,200,000.00	—
Malden	2,287,500.00	3,430,500.00	—	423,000.00	25,000.00	1,400,000.00	—
Medford	3,815,777.16	2,616,000.00	—	12,000.00	—	1,100,000.00	—
Holyoke	5,225,200.00	2,546,500.00	—	1,334,000.00	—	1,144,700.00	87,777.16
Pittsfield	3,048,400.00	2,078,400.00	—	470,000.00	—	500,000.00	—
Haverhill	1,987,000.00	1,023,000.00	—	239,000.00	—	1,270,000.00	—
Everett	3,879,900.00	2,502,900.00	—	107,000.00	—	1,270,000.00	—
Chelsea	3,449,796.06	2,170,150.00	—	86,000.00	—	1,031,442.45	142,203.61
Chicopee	2,852,015.89	1,427,900.00	—	543,500.00	—	967,600.00	138,015.89
Salem	2,635,203.42	1,238,000.00	—	343,500.00	—	800,000.00	65,703.42
Fitchburg	2,281,300.00	1,238,000.00	—	543,300.00	—	500,000.00	—
Waltham	3,708,000.00	2,388,000.00	—	455,000.00	—	865,000.00	—
Taunton	3,088,131.95	1,606,900.00	—	973,500.00	—	458,500.00	49,231.95
Revere	2,990,800.69	1,488,000.00	—	264,000.00	—	1,038,791.00	209,015.69
Beverly	1,501,000.00	1,085,000.00	—	66,000.00	—	350,000.00	—
Northampton	539,500.00	259,500.00	—	—	—	300,000.00	—
Gloucester	2,497,250.00	1,181,250.00	—	913,000.00	—	400,000.00	—
Melrose	1,977,500.00	1,158,500.00	—	59,000.00	—	400,000.00	—
Leominster	1,539,785.06	742,000.00	—	475,000.00	—	300,000.00	42,785.06
Attleboro	1,297,000.00	507,500.00	—	489,500.00	—	300,000.00	—
North Adams	1,046,175.00	473,225.00	—	170,950.00	—	400,000.00	—
Peabody	1,495,500.00	\$20,500.00	—	250,000.00	—	425,000.00	—
Westfield	1,579,000.00	771,000.00	—	508,000.00	—	300,000.00	—
Woburn	1,828,080.15	1,090,984.21	—	353,500.00	—	330,000.00	31,595.94
Gardner	652,000.00	540,500.00	—	36,500.00	—	75,000.00	—
Marlborough	1,041,000.00	656,000.00	—	35,000.00	—	330,000.00	—
Newburyport	507,274.91	308,274.91	—	49,000.00	—	150,000.00	—
39 Cities	\$357,599,613.20	\$203,986,864.12	\$51,734.93	\$101,028,100.00	\$37,500.00	\$49,981,133.45	\$2,514,280.70

TABLE XII. — *Relation of Indebtedness to Valuation — 1932.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1932, together with the supplemental assessment of December, 1932.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Population of 1930	Percentage of Net Debt of Valuation	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 FALL RIVER .	115,274	7.8	\$115,853,041	\$10,114,500.00	\$1,076,000.00	\$9,038,500.00
2 BOSTON .	781,188	6.7	1,915,845,657	164,025,500.00	34,999,086.13	129,026,413.87
3 WOBURN .	19,434	6.4	22,733,739	1,446,484.21	—	1,446,484.21
4 WESTFIELD .	19,775	6.0	21,169,289	1,279,000.00	—	1,279,000.00
5 TAUNTON .	37,355	6.0	39,192,908	2,580,400.00	239,379.32	2,341,020.68
6 NEW BEDFORD .	112,597	5.7	135,687,193	8,553,734.93	786,795.73	7,766,939.20
7 SPRINGFIELD .	149,900	5.6	312,121,560	17,465,500.00	—	17,465,500.00
8 LEOMINSTER .	21,810	5.1	24,046,894	1,217,000.00	—	1,217,000.00
9 LYNN .	102,320	5.0	144,409,392	7,352,300.00	201,165.06	7,151,134.94
10 GLOUCESTER .	24,204	4.9	42,383,518	2,097,250.00	—	2,097,250.00
11 WALTHAM .	39,247	4.6	61,218,234	2,843,000.00	31,000.00	2,812,000.00
12 CAMBRIDGE .	113,643	4.6	196,118,575	12,032,750.00	3,025,775.19	9,006,974.81
13 MEDFORD .	59,714	4.5	85,423,492	3,887,500.00	30,000.00	3,857,500.00
14 PEABODY .	21,345	4.3	24,963,975	1,070,500.00	—	1,070,500.00
15 LAWRENCE .	85,068	4.2	111,808,802	4,731,150.00	49,341.35	4,681,808.65
16 REVERE .	35,680	4.1	42,442,144	1,752,000.00	—	1,752,000.00
17 MELROSE .	23,170	4.1	38,596,531	1,577,500.00	—	1,577,500.00
18 PITTSFIELD .	49,677	4.1	62,414,359	2,548,400.00	—	2,548,400.00
19 LOWELL .	100,234	4.1	120,450,429	4,915,880.00	—	4,915,880.00
20 HOLYOKE .	56,537	4.0	99,392,502	4,080,500.00	151,000.00	3,929,500.00
21 MARLBOROUGH .	15,587	3.9	17,197,726	691,000.00	13,000.00	678,000.00
22 NEWTON .	65,276	3.8	172,000,296	7,397,000.00	859,630.72	6,537,369.28
23 QUINCY .	71,983	3.7	133,657,925	4,977,000.00	—	4,977,000.00
24 CHICOPEE .	43,930	3.7	47,032,694	1,746,400.00	—	1,746,400.00
25 CHELSEA .	45,816	3.5	54,115,241	2,256,150.00	383,415.80	1,872,734.20
26 WORCESTER .	195,311	3.2	347,127,434	12,010,800.00	742,440.62	11,268,359.38
27 MALDEN .	58,036	3.2	74,715,270	2,628,000.00	266,519.95	2,361,480.05
28 FITCHBURG .	40,692	3.1	56,793,959	1,781,300.00	—	1,781,300.00
29 EVERETT .	48,424	3.1	77,564,513	2,609,900.00	178,764.38	2,431,135.62
30 BROCKTON .	63,797	3.0	82,415,753	2,789,350.00	328,718.49	2,460,631.51
31 SALEM .	43,353	2.9	60,628,708	1,770,500.00	—	1,770,500.00
32 ATTLEBORO .	21,769	2.9	26,589,117	997,000.00	228,777.02	768,222.98
33 SOMERVILLE .	103,908	2.8	127,433,336	3,626,000.00	—	3,626,000.00
34 NORTH ADAMS .	21,621	2.6	24,609,180	646,175.00	—	646,175.00
35 NEWBURYPORT .	15,084	2.6	13,976,190	357,274.91	—	357,274.91
36 GARDNER .	19,399	2.4	23,929,452	577,000.00	—	577,000.00
37 BEVERLY .	25,086	2.4	48,570,765	1,151,000.00	—	1,151,000.00
38 HAVERHILL .	48,710	2.0	60,924,963	1,262,000.00	22,000.00	1,240,000.00
39 NORTHAMPTON .	24,381	0.9	28,782,739	259,500.00	—	259,500.00
39 Cities .	2,940,335	5.1	\$5,094,337,495	\$305,104,199.05	\$43,612,809.76	\$261,4913,89.29

¹ Railroad stock offsetting debt of \$151,000.

² Includes \$71,457.90 investment fund.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1932.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$885,624.79	¹ \$3,376.17	\$882,248.62	\$122,613.63	\$220,988.27	\$538,646.72
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	47,801.65	—	47,801.65	20,706.55	27,095.10	—
NEW BEDFORD . . .	—	—	—	—	—	—
SOMERVILLE . . .	77,679.06	—	77,679.06	12,566.15	13,216.49	51,896.42
LYNN . . .	15,374.76	—	15,374.76	—	15,374.76	—
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	9,892.11	² 9,892.11	—	—	—	—
QUINCY . . .	97,091.25	² 10,464.03	86,627.22	31,723.02	21,666.24	33,237.96
NEWTON . . .	60,238.16	—	60,238.16	39,829.30	17,401.98	3,006.88
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	37,761.80	—	37,761.80	8,278.38	8,655.57	20,827.85
MALDEN . . .	38,259.81	—	38,259.81	8,386.86	7,724.13	22,148.82
HOLYOKE . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
EVERETT . . .	42,997.21	—	42,997.21	8,514.22	7,856.65	26,626.34
CHELSEA . . .	30,732.80	—	30,732.80	5,540.14	5,799.29	19,393.37
CHICOPEE . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	21,337.75	—	21,337.75	15,063.65	6,274.10	—
TAUNTON . . .	—	—	—	—	—	—
REVERE . . .	21,379.92	—	21,379.92	4,096.73	4,281.96	13,001.23
BEVERLY . . .	—	—	—	—	—	—
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
MELROSE . . .	17,738.97	—	17,738.97	3,788.95	3,960.73	9,989.29
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
WOBURN . . .	4,924.47	—	4,924.47	2,409.22	2,515.25	—
GARDNER . . .	—	—	—	—	—	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
39 Cities	\$1,408,834.51	\$23,732.31	\$1,385,102.20	\$283,516.80	\$362,810.52	\$738,774.88

¹ Deepening Neponset River.² Grade crossings.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1932.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON	\$7,136,094.26	\$5,214,090.69	\$1,036,378.78	\$885,624.79	73.1	14.5	12.4
WORCESTER	1,687,700.00	1,677,700.00	10,000.00	-	99.4	0.6	-
SPRINGFIELD	1,189,500.00	1,189,500.00	-	-	100.0	-	-
FALL RIVER	1,220,000.00	1,220,000.00	-	-	100.0	-	-
CAMBRIDGE	941,501.65	893,700.00	-	47,801.65	94.9	-	5.1
NEW BEDFORD	1,014,000.00	1,014,000.00	-	-	100.0	-	-
SOMERVILLE	369,679.06	292,000.00	-	77,679.06	79.0	-	21.0
LYNN	762,574.76	742,200.00	5,000.00	15,374.76	97.3	0.7	2.0
LOWELL	735,570.00	735,570.00	-	-	100.0	-	-
LAWRENCE	619,942.11	607,250.00	2,800.00	9,892.11	98.0	0.4	1.6
QUINCY	937,591.25	840,500.00	-	97,091.25	89.6	-	10.4
NEWTON	555,238.16	493,000.00	2,000.00	60,238.16	88.8	0.4	10.8
BROCKTON	512,850.00	497,850.00	15,000.00	-	97.1	2.9	-
MEDFORD	513,511.80	472,750.00	3,000.00	37,761.80	92.1	0.6	7.3
MALDEN	327,503.81	283,000.00	6,244.00	38,259.81	86.4	1.9	11.7
HOLYOKE	597,500.00	597,500.00	-	-	100.0	-	-
PITTSFIELD	396,500.00	396,500.00	-	-	100.0	-	-
HATFIELD	203,000.00	203,000.00	-	-	100.0	-	-
EVERETT	419,997.21	373,500.00	3,500.00	42,997.21	88.9	0.8	10.3
CHELSEA	233,190.80	197,950.00	4,508.00	30,732.80	84.9	1.9	13.2
CHICOPEE	429,750.00	429,750.00	-	-	100.0	-	-
SALEM	228,000.00	228,000.00	-	-	100.0	-	-
FITCHBURG	233,700.00	233,700.00	-	-	100.0	-	-
WALTHAM	350,837.75	329,500.00	-	21,337.75	93.9	-	6.1
TAUNTON	340,582.17	339,400.00	1,182.17	-	99.7	0.3	-
REVERE	330,079.92	308,700.00	-	21,379.92	93.5	-	6.5
BEVERLY	146,000.00	146,000.00	-	-	100.0	-	-
NORTHAMPTON	61,960.00	61,960.00	-	-	100.0	-	-
GLOUCESTER	243,375.00	243,375.00	-	-	100.0	-	-
MELROSE	235,238.97	217,500.00	-	17,738.97	92.5	-	7.5
LEOMINSTER	118,000.00	118,000.00	-	-	100.0	-	-
ATTLEBORO	112,500.00	102,500.00	10,000.00	-	91.1	8.9	-
NORTH ADAMS	101,045.00	101,045.00	-	-	100.0	-	-
PEABODY	131,000.00	131,000.00	-	-	100.0	-	-
WESTFIELD	156,600.00	156,600.00	-	-	100.0	-	-
WOBURN	200,424.47	195,500.00	-	4,924.47	97.5	-	2.5
GARDNER	71,500.00	71,500.00	-	-	100.0	-	-
MARLBOROUGH	161,000.00	161,000.00	-	-	100.0	-	-
NEUBURYPORT	117,500.00	117,500.00	-	-	100.0	-	-
39 Cities	\$24,142,538.15	\$21,634,090.69	\$1,099,612.95	\$1,408,834.51	89.6	4.6	5.8

¹ Includes \$1,960 paid Hampshire County on account of Connecticut River Bridge.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1932					CASH AT END OF 1932						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Boston	\$11,050,903.04	\$7,224,511.12	\$1,520,779.17	\$2,358.23	\$1,503,325.58	\$799,928.94	\$8,859,048.77	\$4,177,675.77	\$2,118,496.24	\$3,896.20	\$1,799,528.73	\$739,451.83
Worcester	1,064,251.34	903,923.44	83,944.26	1,601.55	28,798.54	45,983.55	1,065,723.45	1,570,875.40	16,836.53	649.74	64,786.50	12,575.28
Springfield	2,053,235.26	2,037,060.81	—	—	16,174.45	—	1,237,785.80	1,223,299.55	—	—	—	—
Fall River	460,228.16	445,024.10	2,046.21	—	4,490.21	8,667.64	101,758.07	88,294.35	173.77	—	3,583.73	9,706.22
Cambridge	597,781.86	525,562.26	59,704.42	.50	4,204.19	8,310.49	598,014.32	388,529.64	91,446.27	—	7,583.96	110,484.45
New Bedford	166,943.48	109,881.52	28,772.87	4,705.50	3,687.36	19,896.20	306,812.00	401,235.76	73,000.88	4,535.09	—	7,666.40
Somerville	383,331.43	380,514.32	—	—	1,805.13	1,011.98	405,011.36	401,235.76	—	—	2,626.01	1,149.50
Lynn	411,778.19	405,009.05	1,951.43	2,022.16	2,286.72	418.83	519,536.94	806,835.45	4,118.17	5,578.21	586.22	2,148.89
Lowell	183,376.87	175,140.73	—	—	13.11	8,223.03	797,331.68	789,100.57	—	—	—	8,223.03
Lawrence	651,869.83	651,869.83	—	—	—	—	638,076.81	638,076.81	—	—	—	—
Quincy	335,499.32	312,005.81	—	5,529.64	8,779.81	9,184.06	168,637.95	146,477.89	—	2,545.63	10,206.24	9,408.19
Newton	674,585.39	564,974.34	1,269.29	11.25	108,330.51	—	350,537.46	306,041.92	1,140.08	—	43,322.74	1,223.60
Brockton	525,991.06	489,306.97	25,827.96	5,386.71	4,245.82	1,223.80	272,764.89	194,933.07	66,718.49	5,450.67	4,430.06	5,735.69
Medford	687,472.54	679,828.08	432.68	532.73	2,572.28	4,106.77	545,086.16	525,278.88	1,648.66	9,325.02	3,097.91	7,423.23
Malden	414,707.08	400,134.26	9,372.47	984.28	3,310.84	8,098.23	147,316.61	143,309.07	1,179.24	1,087.32	998.75	13,952.22
Holyoke	891,226.74	875,558.49	—	—	1,610.80	14,057.45	288,019.22	272,828.49	—	—	1,238.51	1,919.72
Pittsfield	355,889.36	352,712.27	—	—	—	3,177.09	136,836.64	136,836.64	1,213.91	—	1,610.20	757.99
Hyattsville	168,638.65	163,002.12	984.33	—	3,980.30	662.90	137,176.37	133,594.27	—	—	13,436.14	1,322.62
Everett	251,995.91	230,670.55	—	—	19,344.42	1,880.94	300,506.02	281,737.41	—	—	410.99	1,392.62
Chelsea	41,132.40	39,489.20	—	—	182.17	1,461.12	288,000.13	286,196.52	—	—	—	50,225.30
Chicopee	305,713.34	251,785.46	—	795.58	605.67	53,312.31	269,533.71	261,485.11	—	864.82	852.06	1,905.81
Salem	227,672.69	216,830.32	—	6,668.68	8,302.48	1,844.31	55,631.46	37,740.62	—	11,370.45	5,650.74	869.65
Fitchburg	185,204.75	171,738.03	—	5,900.66	6,018.39	749.65	184,767.26	161,635.10	11,863.05	7,301.08	1,807.28	2,160.75
Waltham	261,890.67	242,846.92	9,692.22	9,194.59	1,203.70	2,347.17	255,880.25	216,518.99	—	9,945.85	—	15,636.09
Taunton	232,828.43	200,548.85	11,531.68	—	—	11,553.31	56,007.88	56,007.88	—	—	—	—
Revere	16,118.10	16,118.10	—	—	—	—	71,371.55	70,198.80	—	—	891.91	280.84
Beverly	102,146.01	102,002.94	—	—	75.72	67.35	49,053.30	44,634.00	—	—	4,004.47	148.80
Northampton	47,653.83	44,749.73	—	346.45	2,557.65	138.80	67,897.01	67,545.24	—	—	202.97	669.50
Gloucester	199,907.66	199,643.92	—	—	264.94	124.94	402,401.08	397,660.11	—	3,657.20	414.27	464.20
Melrose	183,078.77	177,707.99	100.00	4,410.55	533.63	426.00	78,363.79	77,581.34	65.00	200.00	53.19	28.75
Leominster	36,050.32	35,250.87	—	—	—	699.45	119,389.66	107,411.87	9,653.34	—	2,295.70	882.84
Attleboro	176,397.04	167,469.75	7,776.03	—	1,322.51	907.80	91,121.50	90,238.66	—	—	—	18,639.18
North Adams	68,629.81	67,722.01	—	—	—	28.75	56,841.99	56,841.99	—	—	165.43	7,475.38
Peabody	160,776.10	149,880.34	—	—	—	16,895.76	66,639.90	59,164.52	—	—	2,311.24	1,129.88
Westford	38,116.42	29,183.98	—	—	—	8,932.44	30,206.97	26,765.85	—	—	—	660.50
Woburn	114,468.71	112,540.87	—	29.73	—	737.88	30,505.78	29,845.28	—	—	1,297.44	693.21
Gardner	49,638.61	49,063.11	—	—	—	34,963.23	32,972.58	32,972.58	—	—	4,681.21	4,312.33
Marlborough	58,125.42	57,446.28	—	—	—	575.50	80,948.96	71,955.42	—	—	—	—
Newburyport	69,033.50	63,858.91	—	—	4,862.26	312.33	—	—	—	—	—	—
39 Cities	\$23,910,688.18	\$19,322,767.68	\$1,764,185.02	\$50,478.79	\$1,744,636.56	\$1,028,620.13	\$19,921,227.11	\$14,378,146.39	\$2,411,932.95	\$70,872.81	\$2,005,960.45	\$1,054,314.51

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1932

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.		Brookline POPULATION 47,490
REVENUE.		\$4,299,023.18
General		3,490,786.20
Taxes		3,345,796.36
Property, poli, and income		3,245,968.35
Corporation, bank, etc.		99,828.01
Licenses and permits		4,170.60
Fines and forfeits		2,353.76
Grants and gifts		138,461.58
For expenses		138,461.58
For outlays		—
All other		4.00
Commercial		808,236.98
Special assessments		64,244.31
To meet expenses		2,041.66
To meet outlays		52,202.65
Privileges		142,848.99
Departmental		93,072.97
General government		3,978.33
Protection of persons and property		6,482.86
Health and sanitation		11,604.61
Highways		6,358.90
Charities		47,740.22
Soldiers' benefits		1,027.00
Schools		5,059.40
Libraries		3,941.78
Recreation		6,612.15
Unclassified		267.72
Public service enterprises		463,951.86
Electric light		—
Water		463,951.86
All other		—
Cemeteries		8,010.70
Interest		46,108.15
On sinking funds		—
On trust and investment funds		4,514.32
All other		41,593.83
NON-REVENUE.		\$2,444,025.13
Offsets to outlays		5,538.36
Departmental		1,485.00
Public service enterprises		4,053.36
Cemeteries		—
Municipal indebtedness		2,010,590.65
Loans, general purposes		305,000.00
Loans, public service enterprises		—
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		1,700,000.00
Unpaid warrants or orders, current year		—
Premiums		5,590.65
Transfers		—
From sinking funds		—
All other		—
Refunds		7,299.32
Agency, trust, and investment		420,596.80
Taxes and licenses for State		231,606.12
Taxes for county		141,763.27
Reimbursements for grade crossings		—
Sinking and other permanent funds		47,227.41
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$4,304,561.54
Premiums		5,590.65
Municipal indebtedness		2,005,000.00
Transfers and refunds		7,299.32
Agency, trust, and investment		420,596.80
Total receipts		\$6,743,048.31
Balance on hand, including funds		570,472.76
GRAND TOTAL		\$7,313,521.07

Graded According to Population of 1930.

PAYMENTS.		Brookline POPULATION 47,490
Maintenance		\$3,474,726.43
<i>Departmental</i>		<i>3,227,462.85</i>
General government		179,063.02
Protection of persons and property		732,028.04
Health and sanitation		330,378.25
Highways		335,406.16
Charities		275,403.97
Soldiers' benefits		9,893.83
Schools		926,543.01
Libraries		71,974.96
Recreation		240,656.00
Pensions		38,225.56
Unclassified		87,890.05
<i>Public service enterprises</i>		<i>237,682.27</i>
Electric light		—
Water		237,682.27
All other		—
<i>Cemeteries</i>		<i>9,581.31</i>
<i>Administration of trust funds</i>		<i>—</i>
Interest		308,898.89
<i>Loans, general purposes</i>		<i>201,326.34</i>
<i>Loans, public service enterprises</i>		<i>107,572.55</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		901,444.98
<i>Departmental</i>		<i>880,004.00</i>
General government		918.00
Protection of persons and property		7,335.90
Health and sanitation		18,929.79
Highways		78,458.81
Charities		2,395.52
Schools		730,744.71
Libraries		—
Recreation		41,221.27
Unclassified		—
<i>Public service enterprises</i>		<i>21,440.98</i>
Electric light		—
Water		21,440.98
All other		—
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		1,884,597.16
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>1,484,597.16</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,400,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		—
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>—</i>
Refunds		7,299.32
Agency, trust, and investment		420,620.05
<i>Taxes and licenses for State</i>		<i>231,606.12</i>
<i>Taxes for county</i>		<i>141,763.27</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>47,250.66</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$3,783,625.32
Permanent debt (except from sinking funds)		¹ 484,597.16
Sinking fund requirements from revenue		—
Outlays		901,444.98
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		1,400,000.00
Transfers (except to sinking funds) and refunds		7,299.32
Agency, trust, and investment		420,620.05
Total payments		\$6,997,586.83
Balance on hand, including funds		315,934.24
GRAND TOTAL		\$7,313,521.07

¹ Includes \$875 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
REVENUE.	\$2,331,567.65	\$2,423,889.22	\$1,422,067.79	\$1,716,331.20
General	1,917,029.16	2,050,970.50	1,130,941.72	1,217,128.63
Taxes	1,850,258.05	1,994,164.97	1,060,643.75	1,172,751.95
Property, poll, and income	1,813,472.37	1,922,419.12	1,006,834.29	1,160,923.13
Corporation, bank, etc.	36,785.68	71,745.85	53,809.46	11,828.82
Licenses and permits	5,154.72	3,121.36	3,848.20	2,422.08
Fines and forfeits	3,267.92	1,082.95	343.25	1,275.25
Grants and gifts	58,002.57	52,581.22	66,106.52	40,556.34
For expenses	58,002.57	52,581.22	66,106.52	40,556.34
For outlays	—	—	—	—
All other	345.90	20.00	—	123.01
Commercial	414,538.49	372,918.72	291,126.07	499,202.57
Special assessments	70,673.82	27,431.60	9,439.78	35,708.78
To meet expenses	709.89	543.93	—	—
To meet outlays	69,963.93	26,887.67	9,439.78	35,708.78
Privileges	65,819.30	57,658.56	43,180.61	55,049.68
Departmental	43,915.33	64,869.50	1,917.73	21,370.43
General government	10,911.14	5,003.70	4,337.72	3,506.25
Protection of persons and property	259.32	605.11	344.48	156.40
Health and sanitation	7,383.13	11,622.04	22,382.53	4,424.71
Highways	846.21	55.74	438.74	—
Charities	17,152.29	42,268.82	56,798.03	17,480.40
Soldiers' benefits	993.00	1,022.50	686.10	366.00
Schools	3,036.36	3,040.17	5,840.62	2,325.20
Libraries	1,663.40	1,165.39	835.30	1,017.50
Recreation	5.00	—	19.26	—
Unclassified	1,665.48	86.03	134.54	2,094.02
Public service enterprises	162,729.31	179,762.49	109,860.59	351,782.61
Electric light	—	—	—	238,082.45
Water	162,729.31	179,762.49	109,860.59	113,700.16
All other	—	—	—	—
Cemeteries	18,974.15	5,214.88	5,430.10	3,430.02
Interest	52,426.58	37,981.69	31,497.67	21,861.10
On sinking funds	3,977.56	—	—	1,790.88
On trust and investment funds	9,794.41	688.75	4,667.73	—
All other	38,654.61	37,292.94	26,829.94	20,070.22
NON-REVENUE.	\$1,980,516.77	\$2,458,217.21	\$1,213,110.85	\$1,062,415.69
Offsets to outlays	30,484.14	19,177.04	38,302.14	33,960.61
Departmental	28,485.94	17,706.31	24,515.52	27,021.02
Public service enterprises	1,998.20	1,470.83	13,786.62	6,879.59
Cemeteries	—	—	—	—
Municipal indebtedness	1,607,909.70	2,260,004.00	1,050,000.00	815,075.00
Loans, general purposes	50,000.00	40,000.00	—	—
Loans, public service enterprises	—	—	—	15,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,550,000.00	2,220,000.00	1,050,000.00	800,000.00
Unpaid warrants or orders, current year	7,906.10	—	—	—
Premiums	3.60	4.00	—	75.00
Transfers	12,000.00	429.58	4,309.11	42,682.79
From sinking funds	—	—	—	20,000.00
All other	12,000.00	429.58	4,309.11	22,682.79
Refunds	7,613.17	6,870.62	2,979.99	5,969.17
Agency, trust, and investment	322,509.76	171,735.97	117,519.61	164,788.12
Taxes and licenses for State	96,901.44	56,798.61	55,368.50	68,996.87
Taxes for county	85,201.09	76,222.28	49,090.66	61,876.70
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	136,811.43	8,210.68	12,872.85	31,860.69
All other	3,595.80	504.40	192.60	2,054.86
RECAPITULATION.				
Revenue and offsets to outlays	\$2,362,051.79	\$2,443,066.26	\$1,460,369.93	\$1,750,231.81
Premiums	3.60	4.00	—	75.00
Municipal indebtedness	1,607,906.10	2,260,000.00	1,050,000.00	815,000.00
Transfers and refunds	19,613.17	7,300.20	7,289.10	48,651.96
Agency, trust, and investment	322,509.76	171,735.97	117,519.61	164,788.12
Total receipts	\$4,312,084.42	\$4,882,106.43	\$2,635,178.64	\$2,778,746.89
Balance on hand, including funds	31,801.01	148,119.02	120,708.34	102,459.76
GRAND TOTAL	\$4,343,885.43	\$5,030,225.45	\$2,755,886.98	\$2,881,206.64

¹ Includes \$10 from administration of trust funds.² Includes \$11 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Framingham POPULATION 22,210	Belmont POPULATION 21,748
Maintenance	\$1,713,367.94	\$1,849,007.67	\$1,134,375.77	\$1,321,198.93
Departmental	1,632,645.59	1,773,065.23	1,063,830.52	1,065,753.36
General government	108,714.97	105,180.86	62,350.61	71,426.00
Protection of persons and property	272,169.48	255,988.78	164,424.36	192,551.60
Health and sanitation	172,016.88	184,561.95	91,840.26	111,425.59
Highways	118,907.31	159,608.39	108,757.66	106,737.47
Charities	107,569.02	332,082.74	196,840.18	54,033.23
Soldiers' benefits	20,763.96	35,167.41	23,064.43	9,125.22
Schools	677,053.93	552,502.14	376,417.90	421,754.19
Libraries	31,722.06	35,662.35	24,779.42	19,274.32
Recreation	50,915.00	46,449.80	4,482.01	40,241.65
Pensions	12,019.82	9,911.70	4,155.08	3,559.40
Unclassified	60,793.16	55,949.11	6,718.61	35,624.69
Public service enterprises	59,279.58	60,458.55	61,929.04	247,605.88
Electric light	—	—	—	206,520.75
Water	59,279.58	60,498.85	61,929.04	40,985.13
All other	—	—	—	—
Cemeteries	21,424.77	15,443.59	8,520.61	7,928.69
Administration of trust funds	18.00	—	95.60	11.00
Interest	158,882.93	208,771.85	110,089.12	114,997.34
Loans, general purposes	110,456.52	170,353.85	93,644.12	81,699.29
Loans, public service enterprises	48,446.41	38,418.00	16,445.00	33,298.05
Loans, cemeteries	—	—	—	—
Outlays	541,910.94	364,825.49	88,107.30	261,658.18
Departmental	492,709.68	322,044.14	69,141.03	194,306.01
General government	—	67,155.38	—	—
Protection of persons and property	3,493.43	—	—	—
Health and sanitation	95,809.37	70,991.90	11,063.82	57,643.52
Highways	145,318.77	163,090.59	40,118.40	80,977.33
Charities	—	9,203.46	—	—
Schools	223,443.12	1,354.73	17,337.40	35,366.02
Libraries	8.88	—	—	—
Recreation	24,536.11	10,248.08	621.41	20,091.23
Unclassified	100.00	—	—	227.91
Public service enterprises	46,205.61	42,781.35	18,966.27	67,352.17
Electric light	—	—	—	39,045.75
Water	46,205.61	42,781.35	18,966.27	28,306.42
All other	—	—	—	—
Cemeteries	2,995.65	—	—	—
Municipal indebtedness	1,509,212.06	2,328,075.67	1,189,400.00	811,449.58
From sinking funds	—	—	—	20,000.00
From revenue and other sources	237,990.74	278,075.67	189,400.00	191,449.58
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,250,000.00	2,050,000.00	1,000,000.00	600,000.00
Warrants or orders, previous years	21,221.32	—	—	—
Transfers	12,000.00	429.58	4,309.11	42,682.79
To sinking funds from revenue	2,000.00	—	—	1,127.33
All other	10,000.00	429.58	4,309.11	41,555.46
Refunds	7,613.17	6,870.62	2,979.99	5,969.17
Agency, trust, and investment	334,662.06	172,779.77	117,036.16	144,876.09
Taxes and licenses for State	96,901.44	86,798.61	55,363.60	68,996.87
Taxes for county	85,201.09	76,222.28	49,090.66	61,875.70
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	149,021.93	9,264.48	12,401.40	12,678.52
All other	3,537.60	494.40	180.60	1,325.00
RECAPITULATION.				
Maintenance and interest	\$1,872,250.87	\$2,057,779.52	\$1,244,464.89	\$1,436,196.27
Permanent debt (except from sinking funds)	237,990.74	278,075.67	189,400.00	191,449.58
Sinking fund requirements from revenue	2,000.00	—	—	1,127.33
Outlays	541,910.94	364,825.49	88,107.30	261,658.18
Permanent debt from sinking funds	—	—	—	20,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,271,221.32	2,050,000.00	1,000,000.00	600,000.00
Transfers (except to sinking funds) and refunds	17,613.17	7,300.20	7,289.10	47,524.63
Agency, trust, and investment	334,662.06	172,779.77	117,036.16	144,876.09
Total payments	\$4,277,649.10	\$4,930,760.65	\$2,646,297.45	\$2,702,832.08
Balance on hand, including funds	66,236.33	99,464.80	109,589.53	178,374.66
GRAND TOTAL	\$4,343,885.43	\$5,030,225.45	\$2,755,886.98	\$2,881,206.64

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
REVENUE.	\$886,395.23	\$1,447,981.33	\$836,029.37	\$1,103,159.24
General	737,709.80	1,239,032.84	676,910.85	920,411.84
Taxes	685,115.92	1,176,531.18	649,885.35	885,871.98
Property, poll, and income	668,891.08	1,078,129.12	643,763.91	836,281.46
Corporation, bank, etc.	16,224.84	98,402.06	6,121.44	49,590.52
Licenses and permits	1,477.35	2,362.00	1,847.50	1,184.54
Fines and forfeits	249.45	1,132.97	463.19	1,383.88
Grants and gifts	50,867.08	59,006.69	24,714.81	31,971.44
For expenses	50,867.08	59,006.69	24,714.81	31,971.44
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	148,685.43	208,948.49	159,118.52	182,747.40
Special assessments	898.82	1,498.00	6,707.52	615.00
To meet expenses	122.15	1,487.00	—	—
To meet outlays	776.67	11.00	6,707.52	615.00
Privileges	24,862.79	33,405.34	25,559.86	28,301.09
Departmental	40,254.41	64,394.74	15,760.35	42,439.21
General government	1,263.42	1,702.15	251.00	1,651.35
Protection of persons and property	275.00	473.05	99.63	212.63
Health and sanitation	1,721.31	662.85	926.14	2,629.88
Highways	9.30	1,759.81	1,355.28	1,925.42
Charities	34,518.25	50,268.17	10,485.80	34,050.88
Soldiers' benefits	869.25	2,537.75	560.00	595.90
Schools	1,522.52	6,087.95	875.67	812.09
Libraries	—	782.05	565.39	559.06
Recreation	—	9.00	—	2.00
Unclassified	75.36	111.96	641.44	—
Public service enterprises	67,531.28	89,608.64	92,288.44	98,080.86
Electric light	—	—	—	—
Water	67,531.28	89,304.64	92,288.44	98,080.86
All other	—	304.00	—	—
Cemeteries	2,097.02	—	9,576.18	—
Interest	13,041.11	20,041.77	9,236.17	13,311.24
On sinking funds	—	—	—	1,408.17
On trust and investment funds	1,254.92	3,574.71	—	703.22
All other	11,786.19	16,467.06	9,226.17	11,199.85
NON-REVENUE.	\$1,282,187.58	\$1,390,698.18	\$418,886.06	\$1,178,328.37
Offsets to outlays	5,715.86	5,377.24	170.00	12,756.64
Departmental	5,333.33	705.00	170.00	12,756.64
Public service enterprises	382.53	4,672.24	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,151,440.00	1,238,000.00	370,000.00	1,000,000.00
Loans, general purposes	15,000.00	38,000.00	—	—
Loans, public service enterprises	6,440.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,130,000.00	1,200,000.00	370,000.00	1,000,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	30,202.36	11,567.98	—	751.13
From sinking funds	25,000.00	—	—	—
All other	5,202.36	11,567.98	—	751.13
Refunds	1,459.98	4,404.30	2,064.39	1,752.41
Agency, trust, and investment	93,369.38	131,348.66	46,651.67	163,068.19
Taxes and licenses for State	35,640.00	70,057.50	40,039.18	44,559.50
Taxes for county	28,048.00	41,308.08	—	48,415.98
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	29,642.38	18,423.68	6,612.49	69,950.71
All other	39.00	1,559.40	—	142.00
RECAPITULATION.				
Revenue and offsets to outlays	\$892,111.09	\$1,453,358.57	\$836,199.37	\$1,115,915.88
Premiums	—	—	—	—
Municipal indebtedness	1,151,440.00	1,238,000.00	370,000.00	1,000,000.00
Transfers and refunds	31,662.34	15,972.28	2,064.39	2,503.54
Agency, trust, and investment	93,369.38	131,348.66	46,651.67	163,068.19
Total receipts	\$2,168,582.81	\$2,838,679.51	\$1,254,915.43	\$2,281,487.61
Balance on hand, including funds	58,315.11	213,747.38	166,039.24	110,742.09
GRAND TOTAL	\$2,226,897.92	\$3,052,426.89	\$1,420,954.67	\$2,392,229.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
Maintenance	\$824,458.79	\$1,208,736.96	\$642,096.48	\$900,310.18
<i>Departmental</i>	<i>773,055.87</i>	<i>1,154,521.94</i>	<i>589,456.27</i>	<i>850,516.87</i>
General government	42,387.89	59,620.66	36,156.25	47,121.81
Protection of persons and property	107,820.81	150,247.42	89,548.90	111,642.27
Health and sanitation	53,166.53	64,366.08	54,390.56	40,575.88
Highways	109,985.38	140,682.83	55,826.01	79,033.31
Charities	146,247.70	232,671.01	30,872.27	180,402.10
Soldiers' benefits	24,262.17	20,451.38	12,019.34	47,838.83
Schools	279,262.97	422,553.95	269,737.82	318,757.05
Libraries	—	23,765.02	9,163.44	13,026.86
Recreation	5,443.28	29,801.38	20,732.64	5,133.50
Pensions	866.46	2,105.00	910.00	3,533.57
Unclassified	3,612.68	8,257.21	10,099.04	3,451.69
<i>Public service enterprises</i>	<i>47,488.13</i>	<i>54,215.02</i>	<i>43,835.47</i>	<i>49,793.31</i>
Electric light	—	—	—	—
Water	47,488.13	53,718.52	43,825.47	49,793.31
All other	—	496.50	—	—
<i>Cemeteries</i>	<i>3,914.79</i>	<i>—</i>	<i>8,814.74</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	58,023.79	98,155.50	59,920.54	77,141.40
<i>Loans, general purposes</i>	<i>52,052.56</i>	<i>92,189.25</i>	<i>36,849.54</i>	<i>72,988.40</i>
<i>Loans, public service enterprises</i>	<i>5,971.23</i>	<i>5,966.25</i>	<i>23,071.00</i>	<i>4,155.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	131,313.89	151,668.86	35,226.82	70,057.13
<i>Departmental</i>	<i>90,420.56</i>	<i>115,742.16</i>	<i>30,037.56</i>	<i>44,474.23</i>
General government	225.00	1,311.04	—	—
Protection of persons and property	150.00	—	2,006.95	—
Health and sanitation	119.95	6,080.05	5,744.28	15,159.62
Highways	60,330.70	39,817.26	21,708.75	26,228.70
Charities	—	—	—	—
Schools	4,351.36	62,771.41	442.63	2,664.08
Libraries	—	—	—	—
Recreation	25,243.55	5,762.40	134.95	421.83
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>39,893.33</i>	<i>35,926.70</i>	<i>—</i>	<i>25,582.90</i>
Electric light	—	—	—	—
Water	39,893.33	35,926.70	—	25,582.90
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,000.00</i>	<i>—</i>	<i>5,189.26</i>	<i>—</i>
Municipal indebtedness	1,049,500.00	1,156,751.29	533,364.48	1,065,500.00
<i>From sinking funds</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>89,500.00</i>	<i>156,751.29</i>	<i>113,364.48</i>	<i>120,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>935,000.00</i>	<i>1,000,000.00</i>	<i>420,000.00</i>	<i>945,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	30,202.36	11,567.98	—	751.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>30,202.36</i>	<i>11,567.98</i>	<i>—</i>	<i>751.13</i>
Refunds	1,459.98	4,404.30	2,064.39	1,752.41
Agency, trust, and investment	67,421.94	132,738.79	46,579.77	165,942.91
<i>Taxes and licenses for State</i>	<i>35,640.00</i>	<i>70,057.50</i>	<i>40,039.18</i>	<i>44,559.50</i>
<i>Taxes for county</i>	<i>28,048.00</i>	<i>41,308.08</i>	<i>—</i>	<i>48,416.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,694.94</i>	<i>19,874.41</i>	<i>6,540.59</i>	<i>72,825.43</i>
<i>All other</i>	<i>39.00</i>	<i>1,498.80</i>	<i>—</i>	<i>142.00</i>
RECAPITULATION.				
Maintenance and interest	\$882,482.58	\$1,306,892.46	\$702,017.02	\$977,451.58
Permanent debt (except from sinking funds)	89,500.00	156,751.29	113,364.48	120,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	131,313.89	151,668.86	35,226.82	70,057.13
Permanent debt from sinking funds	25,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	935,000.00	1,000,000.00	420,000.00	945,000.00
Transfers (except to sinking funds) and refunds	31,662.34	15,972.28	2,064.39	2,503.54
Agency, trust, and investment	67,421.94	132,738.79	46,579.77	165,942.91
Total payments	\$2,162,380.75	\$2,764,023.68	\$1,319,252.48	\$2,281,455.16
Balance on hand, including funds	64,517.17	288,403.21	101,702.19	110,774.54
GRAND TOTAL	\$2,226,897.92	\$3,052,426.89	\$1,420,954.67	\$2,392,229.70

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
REVENUE.	\$1,296,037.74	\$1,287,463.22	\$1,249,567.43	\$932,105.17
General	1,004,184.35	783,322.21	782,891.23	739,356.40
<i>Taxes</i>	<i>971,632.32</i>	<i>765,456.22</i>	<i>755,853.64</i>	<i>707,896.45</i>
Property, poll, and income	929,533.13	740,912.75	725,812.01	665,680.14
Corporation, bank, etc.	42,099.19	14,543.47	30,041.63	42,215.31
<i>Licenses and permits</i>	<i>567.60</i>	<i>1,173.00</i>	<i>1,362.00</i>	<i>1,933.94</i>
<i>Fines and forfeits</i>	<i>204.86</i>	<i>915.60</i>	<i>443.50</i>	<i>610.24</i>
<i>Grants and gifts</i>	<i>31,979.67</i>	<i>25,777.49</i>	<i>25,232.09</i>	<i>28,916.77</i>
For expenses	31,979.67	25,777.49	25,232.09	28,916.77
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	291,853.39	504,141.01	466,676.20	192,748.77
<i>Special assessments</i>	<i>41,521.14</i>	<i>25,380.02</i>	<i>4,603.62</i>	<i>2,432.53</i>
To meet expenses	10,625.49	2,258.39	625.50	—
To meet outlays	30,895.65	23,121.63	3,878.12	2,432.53
<i>Privileges</i>	<i>46,871.65</i>	<i>23,002.24</i>	<i>29,232.76</i>	<i>28,300.16</i>
<i>Departmental</i>	<i>19,304.20</i>	<i>39,167.69</i>	<i>32,136.93</i>	<i>46,376.47</i>
General government	398.65	144.50	2,451.55	1,268.05
Protection of persons and property	3,219.51	299.97	174.52	351.14
Health and sanitation	2,101.71	3,007.97	1,236.42	4,080.72
Highways	1,522.64	210.04	40.10	378.52
Charities	6,483.70	12,067.66	26,103.26	28,075.71
Soldiers' benefits	622.00	1,094.50	596.25	1,392.34
Schools	3,483.52	21,535.44	971.29	8,005.86
Libraries	1,269.45	758.80	524.33	598.16
Recreation	—	—	—	485.00
Unclassified	1 203.02	38.81	39.21	1,729.97
<i>Public service enterprises</i>	<i>150,655.46</i>	<i>398,081.86</i>	<i>380,175.72</i>	<i>103,184.47</i>
Electric light	—	2 308,161.07	289,535.76	—
Water	150,655.46	89,920.79	90,639.96	70,846.69
All other	—	—	—	32,337.78
<i>Cemeteries</i>	<i>16,295.78</i>	<i>1,100.25</i>	<i>127.00</i>	<i>—</i>
<i>Interest</i>	<i>17,205.26</i>	<i>17,418.95</i>	<i>20,600.17</i>	<i>12,456.14</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,325.56	1,615.45	3,423.41	3,544.36
All other	14,879.70	15,803.50	17,076.76	8,911.78
NON-REVENUE.	\$1,001,549.25	\$807,287.34	\$725,461.17	\$730,900.90
Offsets to outlays	—	534.12	114.74	9,103.96
<i>Departmental</i>	<i>—</i>	<i>478.64</i>	<i>114.74</i>	<i>9,103.96</i>
<i>Public service enterprises</i>	<i>—</i>	<i>55.48</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	869,000.00	695,000.00	658,123.75	604,801.78
<i>Loans, general purposes</i>	<i>9,000.00</i>	<i>—</i>	<i>33,000.00</i>	<i>39,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>860,000.00</i>	<i>695,000.00</i>	<i>625,000.00</i>	<i>565,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>123.75</i>	<i>301.78</i>
Transfers	1,050.41	19,070.27	1,259.14	3,059.98
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,050.41</i>	<i>19,070.27</i>	<i>1,259.14</i>	<i>3,059.98</i>
Refunds	2,576.27	2,550.40	2,648.23	3,172.02
Agency, trust, and investment	128,922.57	90,132.55	63,315.31	110,763.16
<i>Taxes and licenses for State</i>	<i>53,814.91</i>	<i>36,511.94</i>	<i>40,153.00</i>	<i>42,852.00</i>
<i>Taxes for county</i>	<i>31,666.21</i>	<i>31,816.21</i>	<i>22,899.73</i>	<i>67,431.54</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>42,349.45</i>	<i>20,077.00</i>	<i>262.58</i>	<i>383.42</i>
<i>All other</i>	<i>1,392.00</i>	<i>1,727.40</i>	<i>—</i>	<i>196.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,296,037.74	\$1,287,997.34	\$1,249,682.17	\$941,209.13
Premiums	—	—	123.75	301.78
Municipal indebtedness	869,000.00	695,000.00	658,000.00	604,500.00
Transfers and refunds	3,626.68	21,620.67	3,907.37	6,232.00
Agency, trust, and investment	128,922.57	90,132.55	63,315.31	110,763.16
Total receipts	\$2,297,586.99	\$2,094,750.56	\$1,975,028.60	\$1,663,006.07
Balance on hand, including funds	88,067.83	157,667.07	270,469.15	56,009.19
GRAND TOTAL	\$2,385,654.82	\$2,252,417.63	\$2,245,497.75	\$1,719,015.26

¹ Includes \$100.97 from administration of trust funds.² Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
Maintenance	\$928,578.25	\$996,297.72	\$994,858.56	\$815,248.75
<i>Departmental</i>	<i>842,165.36</i>	<i>732,609.25</i>	<i>738,313.38</i>	<i>745,708.43</i>
General government	51,399.69	29,905.56	49,103.74	34,028.53
Protection of persons and property	184,912.20	93,172.24	94,104.43	57,039.00
Health and sanitation	71,180.54	45,928.58	35,440.31	35,130.98
Highways	109,176.06	76,268.39	71,368.95	101,779.33
Charities	20,309.24	107,737.06	116,031.01	155,663.34
Soldiers' benefits	6,475.21	35,366.22	15,507.60	31,514.11
Schools	310,284.67	290,737.57	302,159.12	297,651.53
Libraries	24,446.44	25,349.79	13,390.15	13,822.22
Recreation	23,850.19	19,525.74	17,529.45	10,694.03
Pensions	12,537.51	—	2,250.00	—
Unclassified	27,593.61	8,618.10	21,428.62	8,385.36
<i>Public service enterprises</i>	<i>61,890.16</i>	<i>262,409.13</i>	<i>255,186.14</i>	<i>69,399.92</i>
Electric light	—	124,269.34	208,399.19	—
Water	61,890.16	38,139.79	46,786.95	37,062.14
All other	—	—	—	32,337.78
<i>Cemeteries</i>	<i>24,421.76</i>	<i>1,279.34</i>	<i>1,280.84</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>100.97</i>	<i>—</i>	<i>78.20</i>	<i>140.40</i>
Interest	94,561.95	76,737.79	78,500.69	33,167.32
<i>Loans, general purposes</i>	<i>60,352.84</i>	<i>63,136.54</i>	<i>76,420.69</i>	<i>29,373.57</i>
<i>Loans, public service enterprises</i>	<i>34,209.11</i>	<i>13,601.25</i>	<i>2,080.00</i>	<i>3,893.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	239,412.62	127,754.15	261,409.01	106,392.55
<i>Departmental</i>	<i>183,696.02</i>	<i>43,484.03</i>	<i>134,898.10</i>	<i>98,047.09</i>
General government	3,661.66	—	1,316.45	—
Protection of persons and property	11,223.00	—	3,740.98	720.54
Health and sanitation	90,831.97	20,130.88	48,356.71	9,201.83
Highways	71,469.35	20,294.76	78,945.99	88,124.72
Charities	—	—	—	—
Schools	148.00	2,816.97	2,467.97	—
Libraries	4,951.19	—	—	—
Recreation	1,410.85	241.42	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>55,716.60</i>	<i>82,271.70</i>	<i>126,480.91</i>	<i>8,345.46</i>
Electric light	—	172,659.14	112,019.59	—
Water	55,716.60	9,612.56	14,461.32	8,345.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,998.42</i>	<i>100.00</i>	<i>—</i>
Municipal indebtedness	812,043.80	815,754.52	709,163.94	624,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>137,043.80</i>	<i>140,754.52</i>	<i>134,163.94</i>	<i>59,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>675,000.00</i>	<i>675,000.00</i>	<i>575,000.00</i>	<i>565,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,050.41	19,070.27	1,259.14	3,059.98
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,050.41</i>	<i>19,070.27</i>	<i>1,259.14</i>	<i>3,059.98</i>
Refunds	2,576.27	2,550.40	2,648.23	3,172.02
Agency, trust, and investment	133,133.10	89,001.02	63,138.34	111,126.24
<i>Taxes and licenses for State</i>	<i>53,814.91</i>	<i>36,511.94</i>	<i>40,153.00</i>	<i>42,852.00</i>
<i>Taxes for county</i>	<i>31,666.21</i>	<i>31,816.21</i>	<i>22,899.73</i>	<i>67,431.54</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>46,459.98</i>	<i>18,983.27</i>	<i>85.61</i>	<i>646.50</i>
<i>All other</i>	<i>1,292.00</i>	<i>1,689.60</i>	<i>—</i>	<i>196.20</i>

RECAPITULATION.

Maintenance and interest	\$1,023,140.20	\$1,073,035.51	\$1,073,359.25	\$848,416.07
Permanent debt (except from sinking funds)	137,043.80	140,754.52	134,163.94	59,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	239,412.62	127,754.15	261,409.01	106,392.55
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	675,000.00	675,000.00	575,000.00	565,000.00
Transfers (except to sinking funds) and refunds	3,626.68	21,620.67	3,907.37	6,232.00
Agency, trust, and investment	133,133.10	89,001.02	63,138.34	111,126.24
Total payments	\$2,211,356.40	\$2,127,165.87	\$2,110,977.91	\$1,696,166.86
<i>Balance on hand, including funds</i>	<i>174,298.42</i>	<i>125,251.76</i>	<i>134,519.84</i>	<i>22,848.40</i>
GRAND TOTAL	\$2,385,654.82	\$2,252,417.63	\$2,245,497.75	\$1,719,015.26

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
REVENUE.	\$1,058,255.79	\$1,298,351.14	\$627,150.33	\$636,630.71
General	940,518.06	901,493.77	545,410.61	532,384.62
<i>Taxes</i>	<i>918,829.84</i>	<i>871,077.29</i>	<i>526,198.49</i>	<i>515,000.00</i>
Property, poll, and income	901,763.38	816,906.45	514,045.52	506,491.02
Corporation, bank, etc.	12,066.46	54,170.84	12,152.97	8,508.98
<i>Licenses and permits</i>	<i>545.00</i>	<i>1,157.90</i>	<i>1,867.00</i>	<i>821.50</i>
<i>Fines and forfeits</i>	<i>1,559.20</i>	<i>1,485.00</i>	<i>236.04</i>	<i>1,346.00</i>
<i>Grants and gifts</i>	<i>24,584.02</i>	<i>26,888.05</i>	<i>17,109.08</i>	<i>15,217.12</i>
For expenses	24,584.02	26,888.05	17,109.08	15,217.12
For outlays	—	—	—	—
<i>All other</i>	—	<i>885.53</i>	—	—
Commercial	117,737.73	396,857.37	81,739.72	104,246.09
<i>Special assessments</i>	<i>12,548.47</i>	<i>11,764.62</i>	<i>4,134.14</i>	<i>2,360.03</i>
To meet expenses	—	480.35	—	775.10
To meet outlays	12,548.47	11,284.27	4,134.14	1,584.93
<i>Privileges</i>	<i>24,319.93</i>	<i>22,237.22</i>	<i>17,677.02</i>	<i>16,557.51</i>
<i>Departmental</i>	<i>58,271.20</i>	<i>35,783.61</i>	<i>40,378.73</i>	<i>30,001.27</i>
General government	2,034.89	2,757.69	3,606.32	699.50
Protection of persons and property	577.48	1,233.49	166.21	326.47
Health and sanitation	1,612.68	6,319.69	1,445.39	1,744.06
Highways	16.50	1,042.32	133.84	15.20
Charities	32,779.08	8,717.33	30,188.85	25,406.19
Soldiers' benefits	1,255.47	—	904.50	990.00
Schools	19,075.27	14,552.61	3,743.23	604.46
Libraries	741.18	595.08	143.39	60.03
Recreation	88.25	565.40	—	—
Unclassified	90.40	—	47.00	155.36
<i>Public service enterprises</i>	—	<i>305,414.16</i>	—	<i>37,683.91</i>
Electric light	—	228,790.27	—	—
Water	—	76,623.89	—	37,683.91
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,437.91</i>	<i>7,318.20</i>	<i>1,912.55</i>	<i>6,585.90</i>
<i>Interest</i>	<i>18,160.22</i>	<i>14,339.56</i>	<i>17,637.28</i>	<i>11,057.47</i>
On sinking funds	—	—	—	—
On trust and investment funds	8,162.68	41.25	158.05	91.37
All other	9,997.54	14,298.31	17,479.23	10,966.10
NON-REVENUE.	\$729,280.07	\$944,899.50	\$560,496.77	\$592,847.84
Offsets to outlays	1,900.00	25,713.32	29,599.05	10,548.96
<i>Departmental</i>	<i>1,900.00</i>	<i>25,713.32</i>	<i>29,599.05</i>	<i>10,548.96</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	636,530.45	825,133.72	448,878.42	525,154.83
<i>Loans, general purposes</i>	—	<i>57,700.00</i>	<i>8,000.00</i>	<i>100,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>635,000.00</i>	<i>750,000.00</i>	<i>400,000.00</i>	<i>425,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>1,520.45</i>	<i>17,271.99</i>	<i>40,850.64</i>	—
<i>Premiums</i>	<i>10.00</i>	<i>161.73</i>	<i>27.78</i>	<i>154.83</i>
Transfers	5,366.90	525.25	50.30	1,138.18
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>5,366.90</i>	<i>525.25</i>	<i>50.30</i>	<i>1,138.18</i>
Refunds	1,198.17	4,513.84	2,219.98	2,613.25
Agency, trust, and investment	84,284.55	89,013.37	79,749.02	53,392.62
<i>Taxes and licenses for State</i>	<i>38,261.50</i>	<i>42,337.48</i>	<i>26,715.50</i>	<i>25,483.00</i>
<i>Taxes for county</i>	<i>22,203.89</i>	<i>24,544.47</i>	<i>28,118.00</i>	<i>20,246.57</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>23,676.36</i>	<i>17,979.85</i>	<i>24,232.12</i>	<i>6,056.15</i>
<i>All other</i>	<i>142.80</i>	<i>4,151.67</i>	<i>683.40</i>	<i>1,606.90</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,060,155.79	\$1,324,064.46	\$656,749.38	\$647,179.67
Premiums	10.00	161.73	27.78	154.83
Municipal indebtedness	636,520.45	824,971.99	448,850.64	525,000.00
Transfers and refunds	6,565.07	5,039.09	2,270.28	3,751.43
Agency, trust, and investment	84,284.55	89,013.37	79,749.02	53,392.62
Total receipts	\$1,787,535.86	\$2,243,250.64	\$1,187,647.10	\$1,229,478.55
Balance on hand, including funds	<i>252,407.29</i>	<i>111,047.19</i>	<i>33,231.19</i>	<i>11,879.41</i>
GRAND TOTAL	\$2,039,943.15	\$2,354,297.83	\$1,220,878.29	\$1,241,357.96

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
Maintenance	\$871,463.56	\$990,933.73	\$553,658.87	\$571,421.42
<i>Departmental</i>	<i>858,264.28</i>	<i>801,610.42</i>	<i>550,476.82</i>	<i>527,165.44</i>
General government	39,972.50	86,962.32	29,587.40	48,903.73
Protection of persons and property	119,119.21	95,380.54	57,666.57	66,505.87
Health and sanitation	44,752.61	58,660.42	29,363.54	25,548.83
Highways	90,243.76	64,387.03	48,683.90	45,059.16
Charities	176,339.21	91,884.60	132,855.15	78,177.63
Schools' benefits	26,533.54	24,870.20	38,778.94	29,951.40
Soldiers	313,293.68	343,051.10	201,074.52	202,481.61
Libraries	18,754.17	17,806.44	4,453.47	6,091.94
Recreation	19,154.83	8,844.82	3,444.53	10,568.34
Pensions	2,225.18	2,504.34	—	2,324.80
Unclassified	7,875.59	7,288.61	4,568.80	11,552.13
<i>Public service enterprises</i>	<i>—</i>	<i>182,931.30</i>	<i>—</i>	<i>38,656.72</i>
Electric light	—	154,289.00	—	—
Water	—	28,642.30	—	38,656.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>13,188.80</i>	<i>6,362.01</i>	<i>3,182.05</i>	<i>5,599.26</i>
<i>Administration of trust funds</i>	<i>10.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	46,713.78	84,455.85	20,922.00	25,836.13
<i>Loans, general purposes</i>	<i>46,713.78</i>	<i>82,110.85</i>	<i>20,922.00</i>	<i>24,069.88</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,345.00</i>	<i>—</i>	<i>1,766.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	304,368.08	141,938.14	39,138.74	39,028.64
<i>Departmental</i>	<i>304,368.08</i>	<i>116,414.66</i>	<i>39,138.74</i>	<i>34,587.05</i>
General government	3,000.00	—	—	—
Protection of persons and property	2,078.96	—	—	—
Health and sanitation	15,127.94	67,408.31	490.62	571.20
Highways	30,533.51	30,626.19	38,648.12	16,002.31
Charities	—	—	—	—
Schools	253,547.15	3,830.16	—	17,979.04
Libraries	—	200.00	—	34.50
Recreation	—	—	—	—
Unclassified	80.52	14,350.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>17,814.22</i>	<i>—</i>	<i>4,441.59</i>
Electric light	—	11,592.71	—	—
Water	—	6,221.51	—	4,441.59
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>7,709.26</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	594,025.26	852,283.16	525,000.00	426,030.54
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>134,025.26</i>	<i>188,734.61</i>	<i>35,000.00</i>	<i>26,030.54</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>460,000.00</i>	<i>651,600.00</i>	<i>490,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>11,948.55</i>	<i>—</i>	<i>—</i>
Transfers	5,366.90	525.25	50.30	1,138.18
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,366.90</i>	<i>525.25</i>	<i>50.30</i>	<i>1,138.18</i>
Refunds	1,198.17	4,513.84	2,219.98	2,613.25
Agency, trust, and investment	84,969.90	86,474.34	79,888.40	53,522.62
<i>Taxes and licenses for State</i>	<i>38,261.50</i>	<i>42,337.48</i>	<i>26,715.50</i>	<i>25,483.00</i>
<i>Taxes for county</i>	<i>22,203.89</i>	<i>24,544.47</i>	<i>28,118.00</i>	<i>20,246.57</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,379.71</i>	<i>15,877.94</i>	<i>24,371.50</i>	<i>6,186.15</i>
<i>All other</i>	<i>124.80</i>	<i>3,714.45</i>	<i>683.40</i>	<i>1,606.90</i>
RECAPITULATION.				
Maintenance and interest	\$918,177.34	\$1,075,389.58	\$574,580.87	\$597,257.55
Permanent debt (except from sinking funds)	134,025.26	188,734.61	35,000.00	26,030.54
Sinking fund requirements from revenue	—	—	—	—
Outlays	304,368.08	141,938.14	39,138.74	39,028.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	460,000.00	663,548.55	490,000.00	400,000.00
Transfers (except to sinking funds) and refunds	6,565.07	5,039.09	2,270.28	3,751.43
Agency, trust, and investment	84,969.90	86,474.34	79,888.40	53,522.62
Total payments	\$1,908,105.65	\$2,161,124.31	\$1,220,878.29	\$1,119,590.78
<i>Balance on hand, including funds</i>	<i>131,837.50</i>	<i>193,173.52</i>	<i>—</i>	<i>121,767.18</i>
GRAND TOTAL	\$2,039,943.15	\$2,354,297.83	\$1,220,878.29	\$1,241,357.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
REVENUE.	\$570,815.72	\$900,127.62	\$748,500.49	\$547,037.27
General	505,769.64	687,796.41	638,112.36	430,551.39
Taxes	466,241.44	633,900.72	611,000.53	409,848.50
Property, poll, and income	451,339.35	618,636.80	560,788.56	391,135.27
Corporation, bank, etc.	14,902.09	15,263.92	50,211.97	18,713.23
Licenses and permits	893.23	2,076.50	1,564.25	2,441.58
Fines and forfeits	447.50	476.54	1,283.95	603.00
Grants and gifts	38,187.47	51,342.65	24,263.63	17,658.31
For expenses	38,187.47	50,342.65	24,263.63	17,658.31
For outlays	—	1,000.00	—	—
All other	—	—	—	—
Commercial	65,046.08	212,331.21	110,388.13	116,485.88
Special assessments	1,071.68	3,666.87	787.80	634.49
To meet expenses	—	127.65	602.80	624.49
To meet outlays	1,071.68	3,539.22	185.00	—
Privileges	18,823.68	23,037.00	19,637.55	15,505.13
Departmental	35,125.65	104,002.54	36,652.65	47,597.35
General government	607.88	—	1,736.02	675.31
Protection of persons and property	1,429.94	576.42	657.97	3,276.04
Health and sanitation	279.33	24,894.64	1,680.97	491.70
Highways	50.50	103.13	114.25	49.00
Charities	19,098.75	176,519.24	28,342.60	27,372.49
Soldiers' benefits	1,692.50	256.50	1,137.50	132.00
Schools	11,271.89	1,479.45	1,041.78	15,267.72
Libraries	519.86	767.16	—	333.09
Recreation	—	—	1,941.56	—
Unclassified	175.00	6.00	—	—
Public service enterprises	—	54,393.18	37,244.20	38,530.10
Electric light	—	—	—	—
Water	—	54,287.32	36,052.20	38,530.10
All other	—	105.86	1,192.00	—
Cemeteries	2,098.99	—	8,260.18	1,308.00
Interest	7,926.08	26,631.62	7,805.75	12,920.81
On sinking funds	—	995.33	—	—
On trust and investment funds	1,421.85	8,409.93	794.62	2,158.67
All other	6,504.23	17,226.36	7,011.13	10,762.14
NON-REVENUE.	\$685,116.41	\$877,436.40	\$654,498.29	\$410,057.43
Offsets to outlays	—	25,584.69	—	136.83
Departmental	—	19,630.61	—	—
Public service enterprises	—	5,954.08	—	136.83
Cemeteries	—	—	—	—
Municipal indebtedness	635,000.00	747,900.00	550,050.00	332,900.00
Loans, general purposes	10,000.00	17,500.00	—	10,000.00
Loans, public service enterprises	—	5,400.00	90,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	625,000.00	725,000.00	460,000.00	322,900.00
Unpaid warrants or orders, current year	—	—	50.00	—
Premiums	—	—	—	—
Transfers	1,192.82	22,194.17	27.04	13,657.23
From sinking funds	—	10,500.00	—	—
All other	1,192.82	11,694.17	27.04	13,657.23
Refunds	533.02	5,021.69	3,167.73	1,174.65
Agency, trust, and investment	48,390.57	76,735.85	101,253.52	62,188.72
Taxes and licenses for State	22,884.65	31,900.50	40,873.50	20,330.09
Taxes for county	23,127.00	27,619.60	48,838.41	20,815.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,985.92	16,882.15	10,537.21	20,480.73
All other	393.00	333.60	1,004.40	562.90
RECAPITULATION.				
Revenue and offsets to outlays	\$570,815.72	\$925,712.31	\$748,500.49	\$547,174.10
Premiums	—	—	—	—
Municipal indebtedness	635,000.00	747,900.00	550,050.00	332,900.00
Transfers and refunds	1,725.84	27,215.86	3,194.77	14,831.88
Agency, trust, and investment	48,390.57	76,735.85	101,253.52	62,188.72
Total receipts	\$1,255,932.13	\$1,777,564.02	\$1,402,998.78	\$957,094.70
Balance on hand, including funds	26,364.09	48,373.71	50,833.67	52,291.43
GRAND TOTAL	\$1,282,296.22	\$1,825,937.73	\$1,453,832.45	\$1,009,386.13

¹ Includes \$41,338.83 from Leonard Morse Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
Maintenance	\$502,207.68	\$753,577.65	\$697,813.80	\$445,198.18
<i>Departmental</i>	<i>498,120.53</i>	<i>736,577.21</i>	<i>655,106.53</i>	<i>427,173.24</i>
General government	27,368.23	34,530.07	34,419.44	30,697.55
Protection of persons and property	68,438.49	84,415.06	83,018.42	40,027.57
Health and sanitation	20,726.53	46,695.17	50,555.12	26,100.73
Highways	59,385.30	74,494.19	74,440.93	54,897.42
Charities	121,323.60	223,028.61	132,290.22	112,086.93
Soldiers' benefits	15,523.82	19,500.81	23,211.59	4,294.44
Schools	166,851.27	220,867.40	227,093.18	135,845.19
Libraries	10,137.24	16,317.13	10,097.39	9,352.66
Recreation	875.53	5,091.93	13,223.04	757.33
Pensions	832.00	2,549.40	3,448.66	450.00
Unclassified	6,658.52	9,086.84	3,308.34	12,663.42
<i>Public service enterprises</i>	<i>—</i>	<i>17,000.44</i>	<i>25,871.22</i>	<i>16,524.44</i>
Electric light	—	—	—	—
Water	—	17,000.44	24,677.57	16,499.44
All other	—	—	1,193.65	25.00
<i>Cemeteries</i>	<i>4,087.15</i>	<i>—</i>	<i>16,836.25</i>	<i>1,500.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	16,962.00	59,009.70	21,561.32	32,827.51
<i>Loans, general purposes</i>	<i>16,962.00</i>	<i>52,797.08</i>	<i>21,483.82</i>	<i>32,827.51</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>6,212.62</i>	<i>77.60</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,041.13	89,642.96	42,153.73	3,438.53
<i>Departmental</i>	<i>23,041.13</i>	<i>60,003.00</i>	<i>23,005.63</i>	<i>1,728.99</i>
General government	311.20	—	—	—
Protection of persons and property	—	750.00	2,174.87	—
Health and sanitation	5,395.18	4,217.08	1,032.05	—
Highways	14,326.76	33,283.10	17,783.46	—
Charities	—	2,836.00	—	—
Schools	3,007.99	18,115.76	—	265.49
Libraries	—	801.06	—	—
Recreation	—	—	2,015.25	—
Unclassified	—	—	—	1,463.50
<i>Public service enterprises</i>	<i>—</i>	<i>29,639.96</i>	<i>19,148.10</i>	<i>1,709.54</i>
Electric light	—	—	—	—
Water	—	29,639.96	19,148.10	1,709.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	648,050.00	797,210.50	491,216.66	395,000.00
<i>From sinking funds</i>	<i>—</i>	<i>10,500.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>43,050.00</i>	<i>86,710.50</i>	<i>41,166.66</i>	<i>55,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>605,000.00</i>	<i>700,000.00</i>	<i>450,000.00</i>	<i>340,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
Transfers	1,192.82	22,194.17	27.04	13,657.23
<i>To sinking funds from revenue</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,192.82</i>	<i>19,194.17</i>	<i>27.04</i>	<i>13,657.23</i>
Refunds	533.02	5,021.69	3,167.73	1,174.65
Agency, trust, and investment	48,499.28	69,942.38	101,327.43	48,540.49
<i>Taxes and licenses for State</i>	<i>22,884.65</i>	<i>31,900.50</i>	<i>40,873.50</i>	<i>20,330.09</i>
<i>Taxes for county</i>	<i>23,127.00</i>	<i>27,619.60</i>	<i>48,838.41</i>	<i>20,815.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,094.63</i>	<i>10,104.28</i>	<i>10,611.12</i>	<i>6,832.50</i>
<i>All other</i>	<i>393.00</i>	<i>318.00</i>	<i>1,004.40</i>	<i>562.90</i>
RECAPITULATION.				
Maintenance and interest	\$519,169.68	\$812,587.35	\$719,375.12	\$478,025.69
Permanent debt (except from sinking funds)	43,050.00	86,710.50	41,166.66	55,000.00
Sinking fund requirements from revenue	—	3,000.00	—	—
Outlays	23,041.13	89,642.96	42,153.73	3,438.53
Permanent debt from sinking funds	—	10,500.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	605,000.00	700,000.00	450,050.00	340,000.00
Transfers (except to sinking funds) and refunds	1,725.84	24,215.86	3,194.77	14,831.88
Agency, trust, and investment	48,499.28	69,942.38	101,327.43	48,540.49
Total payments	\$1,240,485.93	\$1,796,599.05	\$1,357,267.71	\$939,836.59
<i>Balance on hand, including funds</i>	<i>41,810.29</i>	<i>29,338.68</i>	<i>96,564.74</i>	<i>69,549.54</i>
GRAND TOTAL	\$1,282,296.22	\$1,825,937.73	\$1,453,832.45	\$1,009,386.13

¹ Includes \$73,982.40 for Leonard Morse Hospital.² For Leonard Morse Hospital.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
REVENUE.	\$829,464.87	\$511,186.13	\$985,433.29	\$475,518.75
General	481,186.85	406,604.24	825,853.39	384,132.50
Taxes	464,103.95	388,605.84	796,862.72	364,392.11
Property, poll, and income	454,287.79	363,570.04	777,846.05	331,362.60
Corporation, bank, etc.	9,816.16	25,035.80	19,016.67	33,029.51
Licenses and permits	674.50	937.50	1,098.05	415.00
Fines and forfeits	4,137.94	179.15	385.00	740.00
Grants and gifts	12,270.46	16,881.75	27,507.62	18,585.39
For expenses	12,270.46	16,881.75	27,507.62	17,385.39
For outlays	—	—	—	1,200.00
All other	—	—	—	—
Commercial	348,278.02	104,581.89	159,579.90	91,386.25
Special assessments	340.73	580.84	19,770.80	2,882.82
To meet expenses	319.75	—	—	—
To meet outlays	20.98	580.84	19,770.80	2,882.82
Privileges	17,551.42	12,244.02	35,650.81	13,324.20
Departmental	54,654.46	37,104.25	¹ 12,409.31	66,356.31
General government	689.11	1,571.25	3,080.36	2,236.82
Protection of persons and property	377.56	1,781.38	416.34	211.38
Health and sanitation	2,724.60	420.37	1,764.97	1,632.91
Highways	.55	151.00	766.47	11.24
Charities	² 41,253.88	25,736.69	4,845.33	³ 52,131.54
Soldiers' benefits	1,747.00	2,993.70	357.00	944.36
Schools	7,195.76	4,164.96	716.46	8,926.89
Libraries	666.00	284.90	307.06	241.42
Recreation	—	—	10.00	—
Unclassified	—	—	¹ 145.32	19.75
Public service enterprises	255,872.25	42,584.05	60,501.61	—
Electric light	161,901.55	—	—	—
Water	93,970.70	42,584.05	60,501.61	—
All other	—	—	—	—
Cemeteries	—	6,288.19	14,020.27	3,036.10
Interest	19,859.16	5,780.54	17,227.10	5,786.82
On sinking funds	3,684.05	—	—	—
On trust and investment funds	12,730.86	1,115.63	3,315.62	2,546.10
All other	3,444.25	4,664.91	13,911.48	3,240.72
NON-REVENUE.	\$246,992.85	\$432,821.74	\$904,707.24	\$895,929.31
Offsets to outlays	4,162.56	1,391.29	5,329.86	26,342.52
Departmental	1,791.48	1,323.00	2,334.12	26,342.52
Public service enterprises	2,371.08	68.29	2,995.74	—
Cemeteries	—	—	—	—
Municipal indebtedness	155,000.00	335,000.00	763,610.20	755,267.50
Loans, general purposes	—	—	113,000.00	100,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	155,000.00	335,000.00	650,000.00	655,000.00
Unpaid warrants or orders, current year	—	—	610.20	207.50
Premiums	—	—	—	—
Transfers	19,250.09	—	12,599.48	21,831.50
From sinking funds	1,500.00	—	—	—
All other	17,750.09	—	12,599.48	21,831.50
Refunds	4,658.02	5,288.47	16,357.20	2,499.05
Agency, trust, and investment	63,922.18	91,141.98	106,810.50	90,048.74
Taxes and licenses for State	21,740.00	23,706.50	46,192.19	22,047.50
Taxes for county	17,646.09	25,197.00	42,356.55	32,754.65
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	22,787.53	42,055.48	18,129.76	35,133.79
All other	1,748.56	183.00	152.00	118.80
RECAPITULATION.				
Revenue and offsets to outlays	\$833,627.43	\$512,577.42	\$990,763.15	\$501,861.27
Premiums	—	—	610.20	207.50
Municipal indebtedness	155,000.00	335,000.00	763,000.00	755,000.00
Transfers and refunds	23,908.11	5,288.47	28,956.68	24,330.55
Agency, trust, and investment	63,922.18	91,141.98	106,810.50	90,048.74
Total receipts	\$1,076,457.72	\$944,007.87	\$1,890,140.53	\$1,371,448.06
Balance on hand, including funds	69,288.70	6,101.49	316,842.64	77,378.79
GRAND TOTAL	\$1,145,746.42	\$950,109.36	\$2,206,983.17	\$1,448,826.85

¹ Includes \$7.50 from administration of trust funds.² Includes \$18,696.27 from Hunt Memorial Hospital.³ Includes \$27,455.77 from Plunkett Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Danvers POPULATION 12,937	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
Maintenance	\$679,376.82	\$535,148.80	\$717,055.74	\$562,844.63
<i>Departmental</i>	<i>502,742.61</i>	<i>499,576.58</i>	<i>674,851.03</i>	<i>557,037.79</i>
General government	21,396.34	24,071.75	55,389.13	23,619.12
Protection of persons and property	66,090.27	52,181.25	102,947.05	28,162.49
Health and sanitation	26,376.03	22,532.28	63,294.13	18,432.19
Highways	64,753.68	47,972.61	89,646.86	29,754.05
Charities	199,077.85	163,187.80	33,174.03	* 259,859.15
Soldiers' benefits	16,364.25	29,361.86	2,930.44	22,712.81
Schools	185,527.71	140,819.01	257,407.56	154,144.21
Libraries	11,236.00	11,485.10	14,032.04	9,947.59
Recreation	3,731.35	3,217.70	31,541.00	711.95
Pensions	650.00	627.00	7,391.32	—
Unclassified	7,539.13	4,120.22	17,097.47	9,694.23
<i>Public service enterprises</i>	<i>176,554.30</i>	<i>29,197.32</i>	<i>30,658.44</i>	—
Electric light	134,482.09	—	—	—
Water	42,072.21	29,197.32	30,658.44	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>6,372.50</i>	<i>11,533.77</i>	<i>5,709.37</i>
<i>Administration of trust funds</i>	<i>79.91</i>	<i>2.40</i>	<i>12.50</i>	<i>97.47</i>
Interest	37,053.21	11,202.50	64,147.29	38,738.04
<i>Loans, general purposes</i>	<i>22,779.33</i>	<i>11,000.00</i>	<i>62,872.29</i>	<i>38,738.04</i>
<i>Loans, public service enterprises</i>	<i>14,273.88</i>	<i>202.50</i>	<i>1,275.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	82,142.18	2,460.77	557,055.94	168,784.59
<i>Departmental</i>	<i>61,001.54</i>	<i>760.92</i>	<i>532,016.49</i>	<i>163,784.59</i>
General government	—	—	97.50	—
Protection of persons and property	—	—	1,285.00	—
Health and sanitation	50,024.21	—	24,564.07	26.78
Highways	9,216.68	104.25	43,306.72	139,677.89
Charities	* 498.00	462.22	* 23,363.79	* 23,363.79
Schools	212.65	194.45	380,984.97	716.13
Libraries	—	—	6,245.89	—
Recreation	1,050.00	—	75,532.34	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>21,140.64</i>	<i>1,699.85</i>	<i>23,791.50</i>	—
Electric light	247.45	—	—	—
Water	20,893.19	1,699.85	23,791.50	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>1,247.95</i>	<i>5,000.00</i>
Municipal indebtedness	204,700.00	283,903.13	650,816.03	554,000.00
<i>From sinking funds</i>	<i>1,500.00</i>	—	—	—
<i>From revenue and other sources</i>	<i>48,200.00</i>	<i>6,500.00</i>	<i>100,816.03</i>	<i>54,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>155,000.00</i>	<i>271,400.00</i>	<i>550,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>6,003.13</i>	—	—
Transfers	19,250.09	—	12,599.48	21,831.50
<i>To sinking funds from revenue</i>	<i>4,486.23</i>	—	—	—
<i>All other</i>	<i>14,763.86</i>	—	<i>12,599.48</i>	<i>21,831.50</i>
Refunds	4,658.02	5,288.47	16,357.20	2,499.05
Agency, trust, and investment	70,024.38	91,424.81	113,880.51	58,035.53
<i>Taxes and licenses for State</i>	<i>21,740.00</i>	<i>23,706.50</i>	<i>46,192.19</i>	<i>22,041.50</i>
<i>Taxes for county</i>	<i>17,646.09</i>	<i>25,197.00</i>	<i>42,356.55</i>	<i>32,754.65</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>28,889.73</i>	<i>42,338.31</i>	<i>25,226.77</i>	<i>3,133.78</i>
<i>All other</i>	<i>1,748.56</i>	<i>183.00</i>	<i>105.00</i>	<i>105.00</i>
RECAPITULATION.				
Maintenance and interest	\$716,430.03	\$546,351.30	\$781,203.03	\$601,582.67
Permanent debt (except from sinking funds)	48,200.00	6,500.00	100,816.03	54,000.00
Sinking fund requirements from revenue	4,486.23	—	—	—
Outlays	82,142.18	2,460.77	557,055.94	168,784.59
Permanent debt from sinking funds	1,500.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	155,000.00	277,403.13	550,000.00	500,000.00
Transfers (except to sinking funds) and refunds	19,421.88	5,288.47	28,956.68	24,330.55
Agency, trust, and investment	70,024.38	91,424.81	113,880.51	58,035.53
Total payments	\$1,097,204.70	\$929,428.48	\$2,131,912.19	\$1,406,733.34
<i>Balance on hand, including funds</i>	<i>48,541.72</i>	<i>20,680.88</i>	<i>75,070.98</i>	<i>42,093.51</i>
GRAND TOTAL	\$1,145,746.42	\$950,109.36	\$2,206,983.17	\$1,448,826.85

* Includes \$25,523.26 for Hunt Memorial Hospital.

* Includes \$50,671.09 for Plunkett Memorial Hospital.

* For Hunt Memorial Hospital.

* Includes \$22,442.29 for Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
REVENUE.	\$512,295.52	\$1,289,721.38	\$522,400.57	\$440,326.93
General	355,021.65	824,090.74	428,965.94	386,743.03
<i>Taxes</i>	<i>337,195.60</i>	<i>790,665.41</i>	<i>408,470.40</i>	<i>344,359.66</i>
Property, poll, and income	323,074.39	768,635.49	379,641.11	335,388.97
Corporation, bank, etc.	14,121.21	22,029.92	28,829.29	8,770.69
<i>Licenses and permits</i>	<i>553.50</i>	<i>2,138.50</i>	<i>1,101.33</i>	<i>1,353.00</i>
<i>Fines and forfeits</i>	<i>1,792.50</i>	<i>320.00</i>	<i>1,104.24</i>	<i>184.26</i>
<i>Grants and gifts</i>	<i>16,480.05</i>	<i>30,966.83</i>	<i>18,289.97</i>	<i>40,846.11</i>
For expenses	15,480.05	30,966.83	18,289.97	40,846.11
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	157,273.87	465,630.64	93,434.63	53,583.90
<i>Special assessments</i>	<i>1,792.29</i>	<i>16,320.96</i>	<i>1,527.47</i>	<i>448.97</i>
To meet expenses	1,792.29	62.06	—	—
To meet outlays	—	15,258.90	1,527.47	448.97
<i>Privileges</i>	<i>13,141.68</i>	<i>33,934.52</i>	<i>9,735.56</i>	<i>13,873.83</i>
<i>Departmental</i>	<i>87,142.48</i>	<i>75,119.10</i>	<i>49,465.69</i>	<i>26,767.73</i>
General government	239.00	2,347.75	571.69	955.00
Protection of persons and property	3,750.91	2,189.82	216.17	188.84
Health and sanitation	1,177.04	57,826.41	2,943.74	2,360.14
Highways	15.29	1,737.42	32.64	279.33
Charities	165,472.23	6,300.29	40,177.15	12,811.24
Soldiers' benefits	1,599.00	300.00	204.00	933.50
Schools	14,565.15	2,579.45	5,314.30	8,229.68
Libraries	248.86	1,659.23	—	—
Recreation	—	62.75	—	—
Unclassified	75.00	55.98	6.00	—
<i>Public service enterprises</i>	<i>43,596.97</i>	<i>328,741.09</i>	<i>22,948.51</i>	<i>1,665.85</i>
Electric light	—	229,842.99	—	—
Water	43,596.97	98,898.10	22,948.51	1,665.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,246.58</i>	<i>—</i>	<i>2,092.27</i>	<i>—</i>
<i>Interest</i>	<i>9,353.87</i>	<i>12,514.97</i>	<i>7,665.13</i>	<i>11,837.52</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,220.83	1,309.39	642.99	6,692.25
All other	7,133.04	11,205.58	7,022.14	5,145.27
NON-REVENUE.	\$457,958.68	\$919,161.25	\$589,807.90	\$418,290.87
Offsets to outlays	3,500.00	779.47	21,501.00	50.50
<i>Departmental</i>	<i>3,500.00</i>	<i>308.50</i>	<i>21,501.00</i>	<i>50.50</i>
<i>Public service enterprises</i>	<i>—</i>	<i>470.97</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	410,000.00	810,106.20	514,000.00	373,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>30,000.00</i>	<i>32,000.00</i>	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>410,000.00</i>	<i>750,000.00</i>	<i>482,000.00</i>	<i>370,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>106.20</i>	<i>—</i>	<i>—</i>
Transfers	2,921.82	8,049.52	320.36	6,639.83
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,921.82	8,049.52	320.36	6,639.83
Refunds	2,770.60	16,321.89	1,814.58	1,994.99
Agency, trust, and investment	38,766.26	83,904.17	52,171.96	36,605.55
<i>Taxes and licenses for State</i>	<i>19,498.00</i>	<i>50,654.85</i>	<i>16,841.24</i>	<i>20,522.50</i>
<i>Taxes for county</i>	<i>15,788.61</i>	<i>30,743.84</i>	<i>31,749.45</i>	<i>16,050.08</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,444.25</i>	<i>3.75</i>	<i>3,174.27</i>	<i>30.47</i>
All other	36.40	2,501.73	407.00	2.50
RECAPITULATION.				
Revenue and offsets to outlays	\$515,795.52	\$1,290,500.85	\$543,901.57	\$440,377.43
Premiums	—	106.20	—	—
Municipal indebtedness	410,000.00	810,000.00	514,000.00	373,000.00
Transfers and refunds	5,692.42	24,371.41	2,134.94	8,634.82
Agency, trust, and investment	38,766.26	83,904.17	52,171.96	36,605.55
Total receipts	\$970,254.20	\$2,208,882.63	\$1,112,208.47	\$858,617.80
<i>Balance on hand, including funds</i>	<i>43,056.31</i>	<i>86,803.08</i>	<i>47,632.53</i>	<i>22,010.88</i>
GRAND TOTAL	\$1,013,310.51	\$2,295,685.71	\$1,159,841.00	\$880,628.68

¹ Includes \$30,050.47 from the Amesbury Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
Maintenance	\$426,419.54	\$982,188.47	\$475,434.54	\$413,967.74
<i>Departmental</i>	<i>406,069.35</i>	<i>723,585.29</i>	<i>453,118.53</i>	<i>413,636.45</i>
General government	19,589.98	40,080.16	26,172.15	29,717.76
Protection of persons and property	41,423.96	136,026.39	41,879.70	48,425.71
Health and sanitation	14,559.81	55,174.65	27,939.85	35,922.47
Highways	43,892.15	101,149.46	36,062.51	38,564.20
Charities	¹ 134,864.87	24,548.16	164,132.37	81,179.31
Soldiers' benefits	14,714.81	2,967.61	11,217.85	12,424.91
Schools	127,090.41	303,791.42	134,746.46	161,995.35
Libraries	7,127.88	17,799.63	5,000.00	—
Recreation	1,256.32	27,749.88	1,593.56	4,442.99
Pensions	—	6,311.10	—	—
Unclassified	2,149.16	7,986.83	4,374.08	963.75
<i>Public service enterprises</i>	<i>16,719.05</i>	<i>258,603.18</i>	<i>18,204.75</i>	<i>331.29</i>
Electric light	—	176,228.99	—	—
Water	16,719.05	82,374.19	18,204.75	—
All other	—	—	—	331.29
<i>Cemeteries</i>	<i>3,031.14</i>	<i>—</i>	<i>4,111.26</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	26,965.49	95,975.53	21,773.59	22,166.67
<i>Loans, general purposes</i>	<i>21,445.49</i>	<i>79,983.03</i>	<i>21,773.59</i>	<i>22,166.67</i>
<i>Loans, public service enterprises</i>	<i>6,520.00</i>	<i>15,992.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	3,115.29	200,552.58	74,010.80	9,382.76
<i>Departmental</i>	<i>2,963.09</i>	<i>118,864.84</i>	<i>73,821.32</i>	<i>9,382.76</i>
General government	—	800.00	253.20	—
Protection of persons and property	—	2,158.48	—	6,000.00
Health and sanitation	71.31	39,175.68	6,201.11	308.56
Highways	1,144.49	39,820.11	32,367.01	302.28
Charities	² 1,500.00	—	—	—
Schools	247.29	31,770.07	—	2,752.79
Libraries	—	—	—	—
Recreation	—	5,130.50	35,000.00	—
Unclassified	—	—	—	19.13
<i>Public service enterprises</i>	<i>—</i>	<i>81,697.74</i>	<i>189.48</i>	<i>—</i>
Electric light	—	54,411.33	—	—
Water	—	27,286.41	189.48	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>152.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	466,250.00	835,113.89	478,177.53	348,135.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>56,250.00</i>	<i>135,113.89</i>	<i>46,177.53</i>	<i>28,135.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>410,000.00</i>	<i>700,000.00</i>	<i>432,000.00</i>	<i>320,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,921.82	8,049.52	320.36	6,639.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,921.82</i>	<i>8,049.52</i>	<i>320.36</i>	<i>6,639.83</i>
Refunds	2,770.60	16,321.89	1,814.58	1,994.99
Agency, trust, and investment	38,910.85	83,439.67	52,717.62	36,605.55
<i>Taxes and licenses for State</i>	<i>19,498.00</i>	<i>50,654.85</i>	<i>16,841.24</i>	<i>20,522.50</i>
<i>Taxes for county</i>	<i>15,788.61</i>	<i>30,743.84</i>	<i>31,749.45</i>	<i>16,050.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,599.04</i>	<i>53.14</i>	<i>3,719.93</i>	<i>30.47</i>
<i>All other</i>	<i>25.20</i>	<i>1,987.84</i>	<i>407.00</i>	<i>2.50</i>
RECAPITULATION.				
Maintenance and interest	\$453,385.03	\$1,078,164.00	\$497,208.13	\$436,134.41
Permanent debt (except from sinking funds)	56,250.00	135,113.89	46,177.53	28,135.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,115.29	200,552.58	74,010.80	9,382.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	410,000.00	700,000.00	432,000.00	320,000.00
Transfers (except to sinking funds) and refunds	5,692.42	24,371.41	2,134.94	8,634.82
Agency, trust, and investment	38,910.85	83,439.67	52,717.62	36,605.55
Total payments	\$967,353.59	\$2,221,641.55	\$1,104,249.02	\$838,892.54
<i>Balance on hand, including funds</i>	<i>45,956.92</i>	<i>74,044.16</i>	<i>55,591.98</i>	<i>41,736.14</i>
GRAND TOTAL	\$1,013,310.51	\$2,295,685.71	\$1,159,841.00	\$880,628.68

¹ Includes \$41,469.50 for the Amesbury Hospital.² For the Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
REVENUE.	\$912,864.47	\$540,418.60	\$718,354.68	\$577,665.70
General	757,616.15	400,607.97	586,805.18	332,925.84
Taxes	729,916.40	378,748.13	564,207.05	320,229.51
Property, poll, and income	709,664.38	352,524.85	550,842.40	308,027.16
Corporation, bank, etc.	20,252.02	26,223.28	13,364.65	12,202.35
Licenses and permits	2,194.55	1,189.00	872.00	724.50
Fines and forfeits	326.50	773.12	64.00	1,050.98
Grants and gifts	24,678.70	19,897.72	21,631.23	10,920.85
For expenses	24,678.70	19,897.72	21,631.23	10,670.85
For outlays	—	—	—	250.00
All other	500.00	—	30.90	—
Commercial	155,248.32	139,810.63	131,549.50	244,739.86
Special assessments	25,667.64	—	12,469.92	1,326.24
To meet expenses	12,677.27	—	1,757.00	29.65
To meet outlays	12,990.37	—	10,712.92	1,296.59
Privileges	25,486.10	13,536.75	28,935.15	14,355.98
Departmental	27,593.28	35,253.30	8,253.49	41,756.21
General government	398.75	869.98	455.00	2.00
Protection of persons and property	436.65	217.66	116.86	592.50
Health and sanitation	1,052.27	8,714.72	994.27	10,548.07
Highways	40.50	2,065.00	155.00	22.00
Charities	24,030.23	18,665.45	3,720.26	28,482.14
Soldiers' benefits	34.00	1,753.10	470.00	1,423.10
Schools	1,305.90	2,553.39	1,507.95	127.27
Libraries	249.18	399.00	560.49	110.13
Recreation	—	15.00	230.80	295.00
Unclassified	45.80	—	42.86	154.00
Public service enterprises	50,719.17	79,068.45	69,037.50	179,690.60
Electric light	—	—	—	149,456.58
Water	50,719.17	51,776.14	69,037.50	30,234.02
All other	—	27,282.31	—	—
Cemeteries	—	5,368.28	3,837.50	—
Interest	25,782.13	6,593.65	9,015.94	7,610.83
On sinking funds	—	1,678.91	—	—
On trust and investment funds	1,975.45	243.75	2,039.60	1,116.75
All other	23,806.68	4,671.19	6,976.34	6,494.08
NON-REVENUE.	\$866,593.84	\$435,800.57	\$628,429.76	\$345,053.35
Offsets to outlays	8,318.96	517.77	—	9,806.73
Departmental	7,153.82	517.77	—	9,806.73
Public service enterprises	1,165.14	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	790,000.00	340,000.00	550,001.00	290,000.00
Loans, general purposes	—	20,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	790,000.00	320,000.00	550,000.00	290,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	1.00	—
Transfers	1,031.93	15,732.93	4,343.65	7,876.84
From sinking funds	—	15,000.00	—	—
All other	1,031.93	732.93	4,343.65	7,876.84
Refunds	3,336.02	965.81	2,893.90	556.64
Agency, trust, and investment	63,906.93	78,584.06	71,191.21	36,813.14
Taxes and licenses for State	34,820.50	20,260.00	37,560.66	18,373.50
Taxes for county	20,432.64	21,180.00	32,691.70	14,099.24
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,823.19	36,906.96	884.25	4,192.20
All other	830.60	237.10	54.60	148.20
RECAPITULATION.				
Revenue and offsets to outlays	\$921,183.43	\$540,936.37	\$718,354.68	\$587,472.43
Premiums	—	—	1.00	—
Municipal indebtedness	790,000.00	340,000.00	550,000.00	290,000.00
Transfers and refunds	4,367.95	16,698.74	7,237.55	8,433.48
Agency, trust, and investment	63,906.93	78,584.06	71,191.21	36,813.14
Total receipts	\$1,779,458.31	\$976,219.17	\$1,346,784.44	\$922,719.05
Balance on hand, including funds	214,990.65	67,822.01	131,696.54	59,621.89
GRAND TOTAL	\$1,994,448.96	\$1,044,041.18	\$1,478,480.98	\$982,340.94

¹ Includes \$4 from administration of trust funds.² Includes \$12,496.30 from Glover Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
Maintenance	\$660,324.63	\$473,011.12	\$575,374.46	\$493,471.10
<i>Departmental</i>	<i>617,271.95</i>	<i>412,795.24</i>	<i>540,981.58</i>	<i>363,206.88</i>
General government	42,744.03	21,451.61	38,067.61	18,729.72
Protection of persons and property	91,425.03	44,649.32	98,860.34	50,896.58
Health and sanitation	36,883.76	15,853.46	39,843.81	26,514.47
Highways	64,566.54	71,602.26	88,338.01	37,042.79
Charities	186,334.17	82,826.14	15,496.67	109,228.49
Soldiers' benefits	15,710.83	12,363.52	10,362.15	10,337.70
Schools	244,087.94	150,794.09	196,811.21	102,337.33
Libraries	9,589.20	6,263.11	11,359.62	6,057.87
Recreation	18,956.50	4,382.08	23,544.67	763.50
Pensions	—	—	3,199.88	—
Unclassified	6,973.95	2,609.65	15,097.61	1,298.43
<i>Public service enterprises</i>	<i>43,052.68</i>	<i>49,554.44</i>	<i>29,460.27</i>	<i>130,257.93</i>
Electric light	—	—	—	109,703.35
Water	43,052.68	19,191.68	29,460.27	20,554.58
All other	—	30,362.76	—	—
Cemeteries	—	10,661.44	4,892.61	—
Administration of trust funds	—	—	40.00	6.29
Interest	76,928.83	19,647.12	61,042.22	19,460.32
<i>Loans, general purposes</i>	<i>74,348.83</i>	<i>15,347.12</i>	<i>44,215.59</i>	<i>17,150.32</i>
<i>Loans, public service enterprises</i>	<i>2,580.00</i>	<i>4,300.00</i>	<i>16,826.63</i>	<i>2,310.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	138,792.15	31,989.50	51,274.29	29,127.12
<i>Departmental</i>	<i>115,274.03</i>	<i>23,356.62</i>	<i>44,324.40</i>	<i>17,457.79</i>
General government	—	76.75	60.00	—
Protection of persons and property	28,623.83	—	13,858.96	—
Health and sanitation	23,075.32	20,951.79	20,469.10	2,091.66
Highways	63,574.88	2,245.82	7,991.54	9,139.92
Charities	—	—	—	5,380.96
Schools	—	82.26	—	845.25
Libraries	—	—	—	—
Recreation	—	—	1,944.80	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>23,518.12</i>	<i>8,632.88</i>	<i>2,349.14</i>	<i>11,669.33</i>
Electric light	—	—	—	7,475.09
Water	23,518.12	8,632.88	2,349.14	4,194.24
All other	—	—	—	—
Cemeteries	—	—	4,600.75	—
Municipal indebtedness	903,348.88	352,000.00	581,233.37	378,000.00
<i>From sinking funds</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>113,348.88</i>	<i>42,000.00</i>	<i>81,233.37</i>	<i>63,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>790,000.00</i>	<i>295,000.00</i>	<i>500,000.00</i>	<i>315,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,031.93	15,732.93	4,343.65	7,876.84
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,031.93</i>	<i>15,732.93</i>	<i>4,343.65</i>	<i>7,876.84</i>
Refunds	3,336.02	965.81	2,893.90	556.64
Agency, trust, and investment	79,201.30	65,073.75	76,325.91	37,894.62
<i>Taxes and licenses for State</i>	<i>34,820.60</i>	<i>20,260.00</i>	<i>37,560.66</i>	<i>18,373.50</i>
<i>Taxes for county</i>	<i>20,432.64</i>	<i>21,180.00</i>	<i>32,691.70</i>	<i>14,099.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>23,117.66</i>	<i>23,396.65</i>	<i>6,018.95</i>	<i>5,277.28</i>
<i>All other</i>	<i>830.60</i>	<i>237.10</i>	<i>54.60</i>	<i>144.60</i>
RECAPITULATION.				
Maintenance and interest	\$737,253.46	\$492,658.24	\$636,416.68	\$512,931.42
Permanent debt (except from sinking funds)	113,348.88	42,000.00	81,233.37	63,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	138,792.15	31,989.50	51,274.29	29,127.12
Permanent debt from sinking funds	—	15,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	790,000.00	295,000.00	500,000.00	315,000.00
Transfers (except to sinking funds) and refunds	4,367.95	16,698.74	7,237.55	8,433.48
Agency, trust, and investment	79,201.30	65,073.75	76,325.91	37,894.62
Total payments	\$1,862,963.74	\$958,420.23	\$1,352,487.80	\$966,386.64
<i>Balance on hand, including funds</i>	<i>131,485.22</i>	<i>85,620.95</i>	<i>125,993.18</i>	<i>15,954.30</i>
GRAND TOTAL	\$1,994,448.96	\$1,044,041.18	\$1,478,480.98	\$982,340.94

¹ Includes \$18,961.33 for Glover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
REVENUE.	\$607,367.30	\$539,137.17	\$1,012,269.89	\$363,841.52
General	496,106.77	444,239.62	553,663.95	334,303.44
<i>Taxes</i>	<i>475,728.38</i>	<i>426,224.58</i>	<i>517,321.61</i>	<i>318,696.22</i>
Property, poll, and income	168,074.15	392,608.01	508,460.83	286,447.07
Corporation, bank, etc.	7,654.23	33,616.57	8,860.78	32,249.15
<i>Licenses and permits</i>	<i>1,262.00</i>	<i>681.50</i>	<i>887.50</i>	<i>790.50</i>
<i>Fines and forfeits</i>	<i>393.00</i>	<i>72.96</i>	<i>116.23</i>	<i>626.76</i>
<i>Grants and gifts</i>	<i>18,723.39</i>	<i>17,260.58</i>	<i>35,338.61</i>	<i>14,190.97</i>
For expenses	14,642.13	17,260.58	35,338.61	14,190.97
For outlays	4,081.26	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	111,260.53	94,897.55	458,605.94	29,538.08
<i>Special assessments</i>	<i>8,329.07</i>	<i>1,325.51</i>	<i>3,017.96</i>	<i>2,344.02</i>
To meet expenses	1,670.16	1,175.22	740.50	—
To meet outlays	6,658.91	150.29	2,277.46	2,344.02
<i>Privileges</i>	<i>15,796.30</i>	<i>18,995.75</i>	<i>17,749.28</i>	<i>8,892.16</i>
<i>Departmental</i>	<i>21,142.74</i>	<i>12,149.09</i>	<i>38,160.20</i>	<i>15,794.16</i>
General government	2,282.63	378.35	327.75	116.19
Protection of persons and property	93.14	378.84	822.25	110.94
Health and sanitation	1,142.11	151.43	9,049.18	322.28
Highways	82.00	—	231.90	5.00
Charities	12,676.29	8,234.67	15,727.94	12,927.72
Soldiers' benefits	1,514.87	120.00	172.00	1,096.17
Schools	252.07	2,232.51	11,198.77	1,063.12
Libraries	248.74	351.44	490.73	—
Recreation	—	—	—	—
Unclassified	1,285.89	301.85	139.68	152.74
<i>Public service enterprises</i>	<i>52,067.41</i>	<i>43,689.77</i>	<i>375,545.78</i>	<i>—</i>
Electric light	—	—	318,851.13	—
Water	52,013.56	43,641.07	56,694.65	—
All other	53.85	48.70	—	—
<i>Cemeteries</i>	<i>5,925.00</i>	<i>4,302.60</i>	<i>6,983.91</i>	<i>319.90</i>
<i>Interest</i>	<i>8,000.01</i>	<i>14,434.83</i>	<i>17,148.81</i>	<i>2,187.84</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,077.64	7,448.06	6,330.35	113.01
All other	6,922.37	6,986.77	10,818.46	2,074.83
NON-REVENUE.	\$502,647.83	\$270,532.22	\$674,404.42	\$281,477.75
Offsets to outlays	9,327.69	2,376.74	12,803.67	22,174.76
<i>Departmental</i>	<i>9,327.69</i>	<i>149.82</i>	<i>11,725.18</i>	<i>22,174.76</i>
<i>Public service enterprises</i>	<i>—</i>	<i>2,226.92</i>	<i>1,078.49</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	429,000.00	180,000.00	589,156.30	222,602.88
<i>Loans, general purposes</i>	<i>22,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>407,000.00</i>	<i>180,000.00</i>	<i>589,000.00</i>	<i>210,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>166.30</i>	<i>12,602.88</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,043.95	5,488.08	7,139.78	6.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,043.95	5,488.08	7,139.78	6.00
Refunds	2,388.20	2,366.92	1,771.68	309.65
Agency, trust, and investment	60,887.99	80,300.48	63,532.99	36,384.46
<i>Taxes and licenses for State</i>	<i>24,268.50</i>	<i>28,497.13</i>	<i>24,476.60</i>	<i>17,703.58</i>
<i>Taxes for county</i>	<i>21,178.28</i>	<i>24,240.16</i>	<i>21,763.85</i>	<i>18,380.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,222.61</i>	<i>27,482.79</i>	<i>16,688.84</i>	<i>148.48</i>
<i>All other</i>	<i>218.60</i>	<i>80.40</i>	<i>604.80</i>	<i>162.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$616,694.99	\$541,513.91	\$1,025,073.56	\$386,016.28
Premiums	—	—	156.30	—
Municipal indebtedness	429,000.00	180,000.00	589,000.00	222,602.88
Transfers and refunds	3,432.15	7,855.00	8,911.46	315.65
Agency, trust, and investment	60,887.99	80,300.48	63,532.99	36,384.46
Total receipts	\$1,110,015.13	\$809,669.39	\$1,686,674.31	\$645,319.27
Balance on hand, including funds	34,866.20	87,225.43	119,083.55	39,135.96
GRAND TOTAL	\$1,144,881.33	\$896,894.82	\$1,805,757.86	\$684,455.23

¹ Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
Maintenance	\$496,283.51	\$444,770.26	\$784,976.28	\$307,921.24
<i>Departmental</i>	<i>462,053.50</i>	<i>411,602.79</i>	<i>527,249.19</i>	<i>307,323.07</i>
General government	26,456.28	27,397.08	30,751.69	10,817.58
Protection of persons and property	64,152.08	63,883.46	81,765.46	16,603.12
Health and sanitation	30,616.44	20,592.25	36,628.03	20,409.24
Highways	69,760.58	82,184.58	55,903.49	22,069.82
Charities	52,105.22	40,669.52	58,591.19	87,848.35
Soldiers' benefits	11,905.45	4,581.45	11,400.91	14,458.29
Schools	175,817.32	148,019.87	233,969.42	127,474.32
Libraries	9,036.95	12,574.16	7,738.39	5,799.52
Recreation	10,254.97	5,343.72	3,328.49	731.59
Pensions	2,104.50	—	—	—
Unclassified	9,843.71	6,356.70	7,172.12	1,111.24
<i>Public service enterprises</i>	<i>27,303.20</i>	<i>25,487.78</i>	<i>246,130.50</i>	<i>—</i>
Electric light	—	—	228,440.64	—
Water	27,252.89	25,370.34	17,689.86	—
All other	50.31	117.44	—	—
Cemeteries	6,916.81	7,976.10	11,596.59	598.17
<i>Administration of trust funds</i>	<i>10.00</i>	<i>103.59</i>	<i>—</i>	<i>—</i>
Interest	38,687.24	16,115.07	34,048.17	13,275.68
<i>Loans, general purposes</i>	<i>26,703.95</i>	<i>15,667.57</i>	<i>26,073.17</i>	<i>13,275.68</i>
<i>Loans, public service enterprises</i>	<i>11,983.29</i>	<i>547.50</i>	<i>7,975.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	69,312.82	35,573.47	137,963.60	49,250.72
<i>Departmental</i>	<i>63,966.50</i>	<i>20,558.77</i>	<i>56,390.89</i>	<i>49,250.72</i>
General government	—	2,999.75	1,717.79	—
Protection of persons and property	—	—	843.68	1,994.21
Health and sanitation	36,515.59	2,831.62	11,622.80	8,359.19
Highways	23,069.65	14,042.71	30,832.76	37,088.77
Charities	—	—	—	213.95
Schools	—	544.13	3,398.85	1,594.60
Libraries	4,081.26	—	—	—
Recreation	300.00	140.56	9,521.01	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,346.32</i>	<i>15,014.70</i>	<i>79,422.71</i>	<i>—</i>
Electric light	—	—	55,211.29	—
Water	5,346.32	15,014.70	24,211.42	—
All other	—	—	—	—
Cemeteries	—	—	2,150.00	—
Municipal indebtedness	474,344.00	219,000.00	722,623.83	230,609.34
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>69,344.00</i>	<i>39,000.00</i>	<i>83,623.83</i>	<i>16,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>405,000.00</i>	<i>180,000.00</i>	<i>639,000.00</i>	<i>210,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,609.34</i>
Transfers	1,043.95	5,488.08	7,139.78	6.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,043.95</i>	<i>5,488.08</i>	<i>7,139.78</i>	<i>6.00</i>
Refunds	2,388.20	2,366.92	1,771.68	309.65
Agency, trust, and investment	60,728.34	79,807.06	62,662.24	36,411.45
<i>Taxes and licenses for State</i>	<i>24,268.50</i>	<i>28,497.13</i>	<i>24,475.50</i>	<i>17,703.58</i>
<i>Taxes for county</i>	<i>21,178.28</i>	<i>24,240.16</i>	<i>21,763.85</i>	<i>18,380.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,064.76</i>	<i>27,005.57</i>	<i>15,818.09</i>	<i>175.47</i>
<i>All other</i>	<i>216.80</i>	<i>64.20</i>	<i>604.80</i>	<i>152.40</i>
RECAPITULATION.				
Maintenance and interest	\$534,970.75	\$460,885.33	\$819,024.45	\$321,196.92
Permanent debt (except from sinking funds)	69,344.00	39,000.00	83,623.83	16,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	69,312.82	35,573.47	137,963.60	49,250.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	405,000.00	180,000.00	639,000.00	214,609.34
Transfers (except to sinking funds) and refunds	3,432.15	7,855.00	8,911.46	315.65
Agency, trust, and investment	60,728.34	79,807.06	62,662.24	36,411.45
Total payments	\$1,142,788.06	\$803,120.86	\$1,751,185.58	\$637,784.08
<i>Balance on hand, including funds</i>	<i>2,093.27</i>	<i>93,773.96</i>	<i>54,572.28</i>	<i>46,671.15</i>
GRAND TOTAL	\$1,144,881.33	\$896,894.82	\$1,805,757.86	\$684,455.23

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
REVENUE.	\$356,437.78	\$855,724.87	\$297,036.03	\$423,155.67
General	315,105.94	677,662.12	223,594.03	392,490.37
Taxes	300,173.47	645,990.33	217,528.94	350,222.88
Property, poll, and income	273,338.88	636,035.31	208,775.42	378,357.57
Corporation, bank, etc.	26,834.59	9,955.02	8,753.52	1,865.31
Licenses and permits	679.00	1,686.86	437.00	303.38
Fines and forfeits	3,694.90	892.60	124.00	384.25
Grants and gifts	10,559.27	29,075.36	5,504.09	11,579.46
For expenses	10,559.27	29,075.36	5,504.09	11,579.46
For outlays	—	—	—	—
All other	—	16.97	—	.40
Commercial	41,331.84	178,062.75	73,442.00	30,665.30
Special assessments	357.92	15,822.05	1,527.00	1,213.51
To meet expenses	—	6,000.00	1,352.53	—
To meet outlays	357.92	9,822.05	174.47	1,213.51
Privileges	10,478.77	24,482.08	9,544.75	8,569.85
Departmental	24,676.30	39,559.03	17,589.87	13,890.76
General government	166.00	1,461.08	1,207.50	484.25
Protection of persons and property	141.87	202.92	494.17	403.04
Health and sanitation	444.29	6,928.28	1,462.63	114.48
Highways	383.45	426.00	680.00	805.75
Charities	12,754.20	10,827.97	9,128.18	6,411.18
Soldiers' benefits	280.00	174.00	326.00	152.50
Schools	10,506.49	18,894.46	4,031.34	4,807.02
Libraries	—	643.24	260.05	180.60
Recreation	—	—	—	526.94
Unclassified	—	1.08	—	5.00
Public service enterprises	—	79,174.28	38,516.19	—
Electric light	—	—	—	—
Water	—	79,174.28	38,516.19	—
All other	—	—	—	—
Cemeteries	2,223.53	6,552.15	—	612.00
Interest	3,596.32	12,473.16	6,264.19	6,379.18
On sinking funds	74.42	2,280.69	1,694.89	155.90
On trust and investment funds	3,520.90	10,192.47	4,569.30	6,223.28
All other	—	—	—	—
NON-REVENUE.	\$415,805.75	\$925,277.80	\$283,891.65	\$421,661.90
Offsets to outlays	896.84	5,200.00	7,531.16	14,790.12
Departmental	896.84	5,200.00	7,531.16	14,790.12
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	375,000.00	841,131.03	250,000.00	375,000.00
Loans, general purposes	—	26,000.00	—	—
Loans, public service enterprises	—	20,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	375,000.00	795,000.00	250,000.00	375,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	131.03	—	—
Transfers	—	3,881.13	1,925.14	124.00
From sinking funds	—	—	—	—
All other	—	3,881.13	1,925.14	124.00
Refunds	1,030.87	4,589.59	542.44	1,117.31
Agency, trust, and investment	38,878.04	70,476.05	23,892.91	30,630.47
Taxes and licenses for State	18,046.23	31,097.00	11,080.00	14,329.48
Taxes for county	18,676.70	28,302.77	12,177.21	15,107.66
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,890.51	10,422.28	635.70	744.93
All other	264.60	654.00	—	448.40
RECAPITULATION.				
Revenue and offsets to outlays	\$357,334.62	\$860,924.87	\$304,567.19	\$437,945.79
Premiums	—	131.03	—	—
Municipal indebtedness	375,000.00	841,000.00	250,000.00	375,000.00
Transfers and refunds	1,030.87	8,470.72	2,467.58	1,241.31
Agency, trust, and investment	38,878.04	70,476.05	23,892.91	30,630.47
Total receipts	\$772,243.53	\$1,781,002.67	\$580,927.68	\$844,817.57
Balance on hand, including funds	86,798.22	136,984.10	54,995.60	81,888.98
GRAND TOTAL	\$859,041.75	\$1,917,986.77	\$635,923.28	\$926,706.55

Graded According to Population of 1930 — Continued.

PAYMENTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
Maintenance	\$333,754.03	\$626,005.63	\$252,386.87	\$420,596.36
<i>Departmental</i>	<i>329,327.98</i>	<i>577,363.29</i>	<i>244,202.34</i>	<i>419,503.65</i>
General government	17,132.98	52,834.14	13,048.03	19,823.26
Protection of persons and property	20,284.03	89,252.09	28,493.73	32,667.64
Health and sanitation	17,385.42	43,684.92	10,622.35	27,272.57
Highways	29,464.75	70,588.44	22,430.32	47,093.49
Charities	70,391.55	44,906.32	38,628.91	94,477.66
Soldiers' benefits	10,327.59	943.78	2,682.77	15,806.68
Schools	155,817.21	224,570.48	119,084.84	174,143.93
Libraries	3,500.00	14,103.41	4,834.18	4,782.27
Recreation	21.72	13,778.25	176.42	1,757.43
Pensions	—	1,253.36	620.34	—
Unclassified	5,002.73	21,448.10	3,580.45	1,678.72
<i>Public service enterprises</i>	<i>—</i>	<i>41,023.31</i>	<i>8,184.53</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	41,023.31	8,184.53	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,426.05</i>	<i>7,556.53</i>	<i>—</i>	<i>1,092.71</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>62.50</i>	<i>—</i>	<i>—</i>
Interest	17,400.12	60,678.53	25,042.80	18,994.79
<i>Loans, general purposes</i>	<i>17,400.12</i>	<i>57,586.40</i>	<i>8,116.55</i>	<i>18,994.79</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>23,092.13</i>	<i>16,926.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,997.05	115,136.06	18,194.72	77,366.65
<i>Departmental</i>	<i>2,809.65</i>	<i>95,093.57</i>	<i>18,194.72</i>	<i>77,366.65</i>
General government	—	—	—	—
Protection of persons and property	—	—	165.79	272.57
Health and sanitation	—	52,079.53	—	48,861.97
Highways	2,809.65	26,215.27	18,028.93	26,149.22
Charities	—	—	—	—
Schools	—	16,798.77	—	2,082.89
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>20,042.49</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	20,042.49	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>187.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	399,000.00	921,919.69	266,000.00	334,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>24,000.00</i>	<i>121,919.69</i>	<i>31,000.00</i>	<i>19,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>375,000.00</i>	<i>800,000.00</i>	<i>235,000.00</i>	<i>315,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	3,881.13	1,925.14	124.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3,881.13</i>	<i>1,925.14</i>	<i>124.00</i>
Refunds	1,030.87	4,589.59	542.44	1,117.31
Agency, trust, and investment	38,878.04	70,632.81	23,829.66	30,662.37
<i>Taxes and licenses for State</i>	<i>18,046.23</i>	<i>31,097.00</i>	<i>11,080.00</i>	<i>14,329.48</i>
<i>Taxes for county</i>	<i>18,676.70</i>	<i>28,302.77</i>	<i>12,177.21</i>	<i>15,107.66</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,890.51</i>	<i>10,584.44</i>	<i>572.45</i>	<i>776.83</i>
<i>All other</i>	<i>264.60</i>	<i>648.60</i>	<i>—</i>	<i>448.40</i>
RECAPITULATION.				
Maintenance and interest	\$351,154.15	\$686,684.16	\$277,429.67	\$439,591.15
Permanent debt (except from sinking funds)	24,000.00	121,919.69	31,000.00	19,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,997.05	115,136.06	18,194.72	77,366.65
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	375,000.00	800,000.00	235,000.00	315,000.00
Transfers (except to sinking funds) and refunds	1,030.87	8,470.72	2,467.58	1,241.31
Agency, trust, and investment	38,878.04	70,632.81	23,829.66	30,662.37
Total payments	\$793,060.11	\$1,802,843.44	\$587,921.63	\$882,861.48
Balance on hand, including funds	65,981.64	115,143.33	48,001.65	43,845.07
GRAND TOTAL	\$859,041.75	\$1,917,986.77	\$635,923.28	\$926,706.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middlebor- ough POPULATION 8,608	Hudson POPULATION 8,469
REVENUE.	\$447,349.94	\$826,365.72	\$544,059.66	\$499,228.50
General	387,078.22	499,799.90	288,612.83	277,177.18
Taxes	369,099.75	481,981.72	268,206.77	261,734.49
Property, poll, and income	365,496.75	472,927.48	251,766.56	250,146.99
Corporation, bank, etc.	3,603.00	9,054.24	6,440.21	11,587.50
Licenses and permits	1,428.75	955.50	1,329.50	362.50
Fines and forfeits	640.85	170.50	271.00	951.12
Grants and gifts	15,908.87	16,692.18	28,805.56	14,092.89
For expenses	15,908.87	16,692.18	22,426.04	14,092.89
For outlays	—	—	6,379.52	—
All other	—	—	—	36.18
Commercial	60,271.72	326,565.82	255,446.83	222,051.32
Special assessments	264.51	17,725.36	724.71	460.89
To meet expenses	264.51	15,000.00	114.69	460.89
To meet outlays	—	2,725.36	610.02	—
Privileges	13,040.21	21,073.72	14,117.85	9,501.77
Departmental	20,717.36	38,568.43	50,933.17	50,915.36
General government	1,960.70	606.00	1,255.63	1,130.10
Protection of persons and property	790.34	570.84	1,685.30	201.25
Health and sanitation	2,589.49	1,771.90	2,179.72	15,945.05
Highways	486.82	164.80	60.81	3,097.20
Charities	14,422.84	31,025.87	27,522.59	18,033.37
Soldiers' benefits	278.25	3,423.55	519.00	385.90
Schools	110.00	400.45	16,887.42	12,016.77
Libraries	78.92	478.82	694.71	102.16
Recreation	—	126.20	—	3.56
Unclassified	—	—	127.99	—
Public service enterprises	21,780.08	234,379.69	182,338.19	151,155.61
Electric light	—	165,126.76	158,887.15	119,853.71
Water	21,780.08	69,252.93	23,451.04	31,301.90
All other	—	—	—	—
Cemeteries	—	2,247.75	—	1,271.00
Interest	4,469.56	12,570.87	7,332.91	8,746.69
On sinking funds	—	—	—	—
On trust and investment funds	109.75	5,109.58	969.67	966.98
All other	4,359.81	7,461.29	6,363.24	7,779.71
NON-REVENUE.	\$299,768.96	\$458,917.39	\$311,126.34	\$205,839.91
Offsets to outlays	2,935.43	7,591.60	15,786.98	4,148.59
Departmental	2,713.57	4,801.45	15,510.85	4,148.59
Public service enterprises	221.86	2,790.15	276.13	—
Cemeteries	—	—	—	—
Municipal indebtedness	250,000.00	369,622.50	248,199.20	170,000.00
Loans, general purposes	—	118,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	250,000.00	250,000.00	226,478.60	170,000.00
Unpaid warrants or orders, current year	—	—	21,720.60	—
Premiums	—	1,622.50	—	—
Transfers	—	8,594.36	925.14	—
From sinking funds	—	—	—	—
All other	—	8,594.36	925.14	—
Refunds	1,438.36	1,873.75	7,404.11	545.20
Agency, trust, and investment	45,395.17	71,235.18	38,810.91	31,146.12
Taxes and licenses for State	18,889.50	29,656.50	15,686.50	13,246.00
Taxes for county	14,808.64	25,354.64	17,488.55	10,930.72
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	642.28	14,722.81	3,929.24	5,632.83
All other	11,084.75	1,501.23	1,706.62	1,356.57
RECAPITULATION.				
Revenue and offsets to outlays	\$450,285.37	\$833,957.32	\$559,846.64	\$503,377.09
Premiums	—	1,622.50	—	—
Municipal indebtedness	250,000.00	368,000.00	248,199.20	170,000.00
Transfers and refunds	1,438.36	10,468.11	8,329.25	545.20
Agency, trust, and investment	45,395.17	71,235.18	38,810.91	31,146.12
Total receipts	\$747,118.90	\$1,285,283.11	\$855,186.00	\$705,068.41
<i>Balance on hand, including funds</i>	<i>53,768.06</i>	<i>137,023.89</i>	<i>12,694.13</i>	<i>112,378.79</i>
GRAND TOTAL	\$800,886.96	\$1,422,307.00	\$867,880.13	\$817,447.20

¹ Includes \$10,413.64 from Mary A. Alley Hospital.² Includes \$42,414.62 from gas.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middlebor- ough POPULATION 8,608	Hudson POPULATION 8,469
Maintenance	\$376,715.49	\$702,364.96	\$490,007.19	\$407,338.46
<i>Departmental</i>	<i>357,693.55</i>	<i>530,257.65</i>	<i>366,280.77</i>	<i>320,628.97</i>
General government	27,299.13	45,118.28	23,612.93	17,070.85
Protection of persons and property	17,930.96	65,049.75	47,645.00	31,198.59
Health and sanitation	22,642.53	36,523.82	20,707.18	25,511.99
Highways	63,663.89	76,471.77	41,724.09	45,454.98
Charities	57,661.68	118,249.31	77,102.45	78,848.77
Soldiers' benefits	3,012.14	19,407.96	8,537.98	14,841.07
Schools	157,136.07	138,389.19	135,562.26	91,877.96
Libraries	3,213.76	7,711.11	8,753.49	4,513.18
Recreation	222.79	8,185.70	18.92	945.17
Pensions	—	—	655.20	504.00
Unclassified	4,910.60	15,150.76	1,961.27	6,762.41
<i>Public service enterprises</i>	<i>19,921.94</i>	<i>165,195.41</i>	<i>123,726.42</i>	<i>84,617.81</i>
Electric light	—	123,174.56	105,305.09	72,686.47
Water	19,021.94	42,020.85	18,400.16	11,931.34
All other	—	—	21.17	—
<i>Cemeteries</i>	<i>—</i>	<i>6,905.90</i>	<i>—</i>	<i>2,173.06</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>18.62</i>
Interest	31,407.37	35,050.60	11,848.27	23,749.32
<i>Loans, general purposes</i>	<i>21,144.87</i>	<i>25,999.35</i>	<i>10,153.27</i>	<i>16,647.03</i>
<i>Loans, public service enterprises</i>	<i>10,262.50</i>	<i>9,051.25</i>	<i>1,695.00</i>	<i>7,102.29</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,601.87	143,232.50	68,060.21	88,952.25
<i>Departmental</i>	<i>14,380.64</i>	<i>99,071.14</i>	<i>35,199.06</i>	<i>17,223.04</i>
General government	—	15.38	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	91,876.28	1,379.52	5,262.10
Highways	14,062.14	7,179.48	33,819.54	11,585.23
Charities	—	—	—	102.09
Schools	318.50	—	—	—
Libraries	—	—	—	225.32
Recreation	—	—	—	—
Unclassified	—	—	—	48.30
<i>Public service enterprises</i>	<i>221.23</i>	<i>44,161.36</i>	<i>32,861.15</i>	<i>71,729.21</i>
Electric light	—	42,698.54	31,376.28	68,593.05
Water	221.23	1,462.82	1,484.87	3,136.16
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	300,125.00	320,000.00	248,000.00	204,350.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>50,125.00</i>	<i>70,000.00</i>	<i>23,000.00</i>	<i>54,350.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>250,000.00</i>	<i>225,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	8,594.36	925.14	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>8,594.36</i>	<i>925.14</i>	<i>—</i>
Refunds	1,438.36	1,873.75	7,404.11	545.20
Agency, trust, and investment	45,492.10	68,860.51	40,423.19	31,417.75
<i>Taxes and licenses for State</i>	<i>18,859.50</i>	<i>29,656.50</i>	<i>15,686.50</i>	<i>13,246.00</i>
<i>Taxes for county</i>	<i>14,808.64</i>	<i>25,354.64</i>	<i>17,488.55</i>	<i>10,930.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>752.03</i>	<i>12,015.03</i>	<i>5,795.37</i>	<i>5,904.46</i>
<i>All other</i>	<i>11,071.93</i>	<i>1,834.34</i>	<i>1,462.77</i>	<i>1,336.57</i>
RECAPITULATION.				
Maintenance and interest	\$408,122.86	\$737,415.56	\$501,855.46	\$431,087.78
Permanent debt (except from sinking funds)	50,125.00	70,000.00	23,000.00	54,350.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,601.87	143,232.50	68,060.21	88,952.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	250,000.00	225,000.00	150,000.00
Transfers (except to sinking funds) and refunds	1,438.36	10,468.11	8,329.25	545.20
Agency, trust, and investment	45,492.10	68,860.51	40,423.19	31,417.75
Total payments	\$769,780.19	\$1,279,976.68	\$866,668.11	\$756,352.98
<i>Balance on hand, including funds</i>	<i>31,106.77</i>	<i>142,330.32</i>	<i>1,212.02</i>	<i>61,094.22</i>
GRAND TOTAL	\$800,886.96	\$1,422,307.00	\$867,880.13	\$817,447.20

¹ Includes \$24,737.71 for Mary A. Alley Hospital.² Includes \$33,622.47 for gas.³ Includes \$19,309.63 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
REVENUE.	\$389,157.72	\$388,610.05	\$348,982.48	\$342,009.50
General	313,627.07	337,754.02	273,221.54	274,242.16
Taxes	302,454.55	325,533.43	264,099.68	265,537.05
Property, poll, and income	289,834.83	305,897.75	250,787.90	255,340.03
Corporation, bank, etc.	12,619.72	19,635.68	13,311.78	10,197.02
Licenses and permits	966.54	312.00	271.00	396.00
Fines and forfeits	369.00	650.00	39.25	386.20
Grants and gifts	9,836.98	11,218.59	8,811.61	7,922.91
For expenses	9,836.98	11,218.59	8,811.61	7,922.91
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	75,530.65	50,856.03	75,760.94	67,767.34
Special assessments	937.61	345.00	—	—
To meet expenses	724.00	—	—	—
To meet outlays	213.61	345.00	—	—
Privileges	10,780.14	8,661.36	12,815.06	11,370.05
Departmental	25,060.45	26,141.12	32,423.82	20,099.65
General government	935.13	167.71	1,743.30	184.96
Protection of persons and property	136.77	739.21	118.07	138.14
Health and sanitation	305.71	526.18	1,519.62	661.29
Highways	—	1,254.51	27.59	58.75
Charities	19,107.14	17,737.50	14,653.11	15,289.35
Soldiers' benefits	486.97	391.00	1,762.00	1,316.00
Schools	3,964.73	5,045.24	12,275.69	2,081.41
Libraries	124.00	279.77	324.44	332.85
Recreation	—	—	—	3.00
Unclassified	—	—	—	33.90
Public service enterprises	29,329.22	14,325.88	24,285.68	27,595.20
Electric light	—	—	—	—
Water	29,329.22	14,325.88	24,285.68	27,595.20
All other	—	—	—	—
Cemeteries	—	—	—	—
Interest	9,423.23	1,382.67	6,236.38	8,702.44
On sinking funds	—	65.90	502.40	90.12
On trust and investment funds	1,522.51	—	—	—
All other	7,900.72	1,316.77	5,733.98	8,612.32
NON-REVENUE.	\$375,152.53	\$252,819.77	\$264,567.09	\$330,698.06
Offsets to outlays	—	—	146.50	13,203.55
Departmental	—	—	146.50	13,203.55
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	345,008.12	200,000.00	225,000.00	282,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	345,000.00	200,000.00	225,000.00	282,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	8.12	—	—	—
Transfers	1,352.42	5.00	—	—
From sinking funds	—	—	—	—
All other	1,352.42	5.00	—	—
Refunds	1,334.04	1,657.33	1,344.38	404.25
Agency, trust, and investment	27,457.95	51,157.44	38,076.21	35,090.26
Taxes and licenses for State	16,934.00	19,221.50	16,434.50	14,444.60
Taxes for county	8,729.73	30,267.74	17,229.46	16,193.11
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,905.42	603.20	5,412.25	4,386.65
All other	888.80	1,075.00	—	66.00
RECAPITULATION.				
Revenue and offsets to outlays	\$389,157.72	\$388,610.05	\$349,128.98	\$355,213.05
Premiums	8.12	—	—	—
Municipal indebtedness	345,000.00	200,000.00	225,000.00	282,000.00
Transfers and refunds	2,686.46	1,662.33	1,344.38	404.25
Agency, trust, and investment	27,457.95	51,157.44	38,076.21	35,090.26
Total receipts	\$764,310.25	\$641,429.82	\$613,549.57	\$672,707.56
Balance on hand, including funds	108,399.95	16,388.14	21,140.93	45,730.77
GRAND TOTAL	\$872,710.20	\$657,817.96	\$634,690.50	\$718,438.33

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
Maintenance	\$322,029.53	\$351,107.19	\$302,008.14	\$294,718.26
<i>Departmental</i>	<i>307,585.03</i>	<i>336,781.31</i>	<i>281,122.81</i>	<i>267,620.22</i>
General government	22,477.66	17,591.19	23,562.28	14,570.70
Protection of persons and property	34,036.01	13,768.52	21,356.98	21,670.66
Health and sanitation	14,602.84	15,928.26	18,712.47	14,959.04
Highways	32,089.20	31,426.41	36,341.71	23,486.77
Charities	64,966.58	81,035.29	46,002.81	68,542.29
Soldiers' benefits	9,598.94	6,593.90	5,892.46	8,873.01
Schools	111,728.16	156,752.83	121,488.56	104,787.13
Libraries	6,238.62	7,914.43	3,688.87	4,982.28
Recreation	293.43	2,316.63	1,503.69	1,653.59
Pensions	—	—	—	—
Unclassified	11,553.59	3,453.85	2,572.98	4,094.75
<i>Public service enterprises</i>	<i>14,444.50</i>	<i>14,325.88</i>	<i>20,885.33</i>	<i>27,040.94</i>
Electric light	—	—	—	—
Water	14,444.50	—	20,885.33	27,040.94
All other	—	14,325.88	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>57.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	23,634.51	14,550.76	19,381.40	23,172.57
<i>Loans, general purposes</i>	<i>21,840.76</i>	<i>14,250.76</i>	<i>18,963.90</i>	<i>23,172.57</i>
<i>Loans, public service enterprises</i>	<i>1,793.75</i>	<i>300.00</i>	<i>417.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,898.86	6,899.84	26,077.66	22,131.34
<i>Departmental</i>	<i>5,758.90</i>	<i>6,899.84</i>	<i>20,623.23</i>	<i>21,690.35</i>
General government	—	—	367.50	154.45
Protection of persons and property	—	550.00	—	—
Health and sanitation	2,013.97	1,881.93	2,744.13	3,419.06
Highways	3,423.40	2,793.83	15,709.96	17,763.84
Charities	—	—	—	—
Schools	321.53	691.30	1,320.78	96.50
Libraries	—	—	—	—
Recreation	—	982.78	480.86	256.50
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,139.96</i>	<i>—</i>	<i>5,454.43</i>	<i>440.99</i>
Electric light	—	—	—	—
Water	3,139.96	—	5,454.43	440.99
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	437,991.89	224,000.00	198,000.00	283,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>47,991.89</i>	<i>24,000.00</i>	<i>23,000.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>390,000.00</i>	<i>200,000.00</i>	<i>175,000.00</i>	<i>266,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,352.42	5.00	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,352.42</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Refunds	1,334.04	1,657.33	1,344.38	404.25
Agency, trust, and investment	27,578.84	51,231.34	38,179.74	34,788.02
<i>Taxes and licenses for State</i>	<i>15,934.00</i>	<i>19,221.50</i>	<i>15,434.50</i>	<i>14,444.50</i>
<i>Taxes for county</i>	<i>8,729.73</i>	<i>30,257.74</i>	<i>17,229.46</i>	<i>16,193.11</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,075.51</i>	<i>677.10</i>	<i>5,515.78</i>	<i>4,084.41</i>
<i>All other</i>	<i>839.60</i>	<i>1,075.00</i>	<i>—</i>	<i>66.00</i>
RECAPITULATION.				
Maintenance and interest	\$345,664.04	\$365,657.95	\$321,389.54	\$317,890.83
Permanent debt (except from sinking funds)	47,991.89	24,000.00	23,000.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,898.86	6,899.84	26,077.66	22,131.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	390,000.00	200,000.00	175,000.00	266,000.00
Transfers (except to sinking funds) and refunds	2,686.46	1,662.33	1,344.38	404.25
Agency, trust, and investment	27,578.84	51,231.34	38,179.74	34,788.02
Total payments	\$822,820.09	\$649,451.46	\$584,991.32	\$658,214.44
Balance on hand, including funds	49,890.11	8,366.50	49,699.18	60,223.89
GRAND TOTAL	\$872,710.20	\$657,817.96	\$634,690.50	\$718,438.33

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
REVENUE.	\$607,567.66	\$289,286.92	\$569,243.16	\$554,649.62
General	340,518.31	236,098.60	471,978.58	502,063.50
Taxes	329,800.25	226,039.14	437,933.05	478,402.62
Property, poll, and income	324,181.87	209,063.99	400,877.16	466,265.36
Corporation, bank, etc.	5,618.38	16,975.15	37,055.89	12,137.16
Licenses and permits	423.75	666.93	615.00	3,208.00
Fines and forfeits	675.00	666.75	3,119.64	1,045.00
Grants and gifts	9,719.31	8,855.78	30,410.89	19,201.83
For expenses	9,719.31	8,855.78	29,991.79	19,201.83
For outlays	—	—	419.10	—
All other	—	—	—	206.16
Commercial	267,049.35	53,188.32	97,264.58	52,586.12
Special assessments	—	—	123.08	—
To meet expenses	—	—	123.08	—
To meet outlays	—	—	—	—
Privileges	16,507.27	9,006.44	14,767.48	24,263.71
Departmental	22,084.73	8,356.74	26,883.20	19,111.67
General government	4,099.92	898.50	1,877.35	3.00
Protection of persons and property	57.62	170.19	1,152.87	1,070.20
Health and sanitation	535.62	260.71	1,099.71	911.42
Highways	171.80	1,050.00	1,117.45	8.00
Charities	9,844.46	5,136.32	11,304.04	14,397.13
Soldiers' benefits	312.00	184.00	100.00	153.00
Schools	7,058.31	206.21	9,949.49	1,575.55
Libraries	—	—	250.38	—
Recreation	—	—	—	68.77
Unclassified	5.00	450.81	3.50	924.60
Public service enterprises	206,791.05	26,948.17	47,220.09	—
Electric light	158,952.60	—	—	—
Water	47,838.45	26,948.17	47,220.09	—
All other	—	—	—	—
Cemeteries	3,844.87	4,594.01	—	1,338.40
Interest	17,821.43	4,282.96	8,270.73	7,872.34
On sinking funds	3,159.51	—	—	—
On trust and investment funds	10,163.86	686.84	4,383.38	606.62
All other	4,498.06	3,596.12	3,887.35	7,265.72
NON-REVENUE.	\$569,672.63	\$366,705.20	\$396,281.80	\$694,140.62
Offsets to outlays	3,454.49	57,444.77	559.86	3,025.25
Departmental	2,760.72	57,133.11	349.86	3,025.25
Public service enterprises	693.77	311.66	210.00	—
Cemeteries	—	—	—	—
Municipal indebtedness	439,500.00	270,000.35	350,000.00	600,000.00
Loans, general purposes	29,500.00	—	—	—
Loans, public service enterprises	110,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	300,000.00	270,000.00	350,000.00	600,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	.35	—	—
Transfers	46,386.73	930.06	46.54	424.24
From sinking funds	10,000.00	—	—	—
All other	36,386.73	930.06	46.54	424.24
Refunds	1,332.37	518.68	4,615.53	824.56
Agency, trust, and investment	78,999.04	37,811.34	41,059.87	89,866.57
Taxes and licenses for State	15,420.50	12,093.21	25,069.68	32,460.62
Taxes for county	13,565.81	21,963.66	14,865.85	50,769.66
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	48,717.32	3,754.47	1,027.74	6,069.29
All other	1,296.41	—	66.60	567.00
RECAPITULATION.				
Revenue and offsets to outlays	\$611,022.15	\$346,731.69	\$569,803.02	\$557,674.87
Premiums	—	.35	—	—
Municipal indebtedness	439,500.00	270,000.00	350,000.00	600,000.00
Transfers and refunds	47,719.10	1,448.74	4,662.07	1,248.80
Agency, trust, and investment	78,999.04	37,811.34	41,059.87	89,866.57
Total receipts	\$1,177,240.29	\$655,992.12	\$965,524.96	\$1,248,790.24
Balance on hand, including funds	96,466.04	17,035.17	132,922.79	11,098.77
GRAND TOTAL	\$1,273,706.33	\$673,027.29	\$1,098,447.75	\$1,259,889.01

Graded According to Population of 1930 — Continued.

PAYMENTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
Maintenance	\$515,635.83	\$282,643.33	\$418,143.07	\$428,389.72
<i>Departmental</i>	<i>369,868.80</i>	<i>268,609.76</i>	<i>390,765.83</i>	<i>426,018.05</i>
General government	22,603.54	16,954.74	28,049.85	42,806.60
Protection of persons and property	62,542.33	16,196.35	43,320.65	38,817.73
Health and sanitation	26,935.80	14,010.86	23,428.56	21,937.84
Highways	59,228.49	52,817.90	61,897.18	49,330.61
Charities	26,307.14	42,636.82	31,666.71	72,678.84
Soldiers' benefits	1,952.50	9,843.03	1,631.92	3,966.30
Schools	149,705.11	97,443.57	177,357.73	179,500.19
Libraries	13,395.70	2,021.85	7,539.92	1,495.77
Recreation	3,463.01	1,228.47	6,616.09	6,325.50
Pensions	—	—	—	—
Unclassified	3,735.18	5,456.17	9,257.22	9,158.67
<i>Public service enterprises</i>	<i>139,622.18</i>	<i>17,969.07</i>	<i>27,131.24</i>	<i>—</i>
Electric light	122,823.15	—	—	—
Water	16,699.03	17,346.86	27,131.24	—
All other	—	622.21	—	—
<i>Cemeteries</i>	<i>4,944.63</i>	<i>6,064.60</i>	<i>246.00</i>	<i>2,371.67</i>
<i>Administration of trust funds</i>	<i>1,300.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	33,139.39	12,081.02	39,097.18	24,611.89
<i>Loans, general purposes</i>	<i>24,313.69</i>	<i>11,698.62</i>	<i>30,804.68</i>	<i>24,611.89</i>
<i>Loans, public service enterprises</i>	<i>8,326.70</i>	<i>382.60</i>	<i>8,292.60</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	172,649.66	59,632.21	151,189.74	104,117.62
<i>Departmental</i>	<i>67,005.62</i>	<i>66,742.72</i>	<i>143,804.88</i>	<i>103,816.12</i>
General government	—	—	6,104.87	4,086.39
Protection of persons and property	42,127.75	500.00	—	166.94
Health and sanitation	2,718.45	—	64,849.83	336.03
Highways	9,691.45	4,700.00	20,050.91	84,964.31
Charities	—	—	152.30	—
Schools	2,017.97	51,542.72	484.00	4,172.88
Libraries	—	—	—	—
Recreation	450.00	—	14,248.45	10,089.57
Unclassified	—	—	37,914.52	—
<i>Public service enterprises</i>	<i>112,322.68</i>	<i>2,889.49</i>	<i>7,384.86</i>	<i>—</i>
Electric light	23,956.05	—	—	—
Water	88,366.63	2,889.49	7,384.86	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,321.36</i>	<i>—</i>	<i>—</i>	<i>301.60</i>
Municipal indebtedness	362,500.00	251,050.00	411,986.36	580,000.00
<i>From sinking funds</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>52,600.00</i>	<i>11,050.00</i>	<i>86,986.36</i>	<i>36,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>300,000.00</i>	<i>240,000.00</i>	<i>325,000.00</i>	<i>544,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	46,386.73	930.06	46.54	424.24
<i>To sinking funds from revenue</i>	<i>1.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>46,385.73</i>	<i>930.06</i>	<i>46.54</i>	<i>424.24</i>
Refunds	1,332.37	518.68	4,615.53	824.56
Agency, trust, and investment	51,078.63	38,393.12	41,263.61	89,806.45
<i>Taxes and licenses for State</i>	<i>15,420.50</i>	<i>12,093.21</i>	<i>25,099.68</i>	<i>32,460.62</i>
<i>Taxes for county</i>	<i>13,665.81</i>	<i>21,963.66</i>	<i>14,865.85</i>	<i>50,769.66</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,105.23</i>	<i>4,336.25</i>	<i>1,231.48</i>	<i>6,009.17</i>
<i>All other</i>	<i>987.09</i>	<i>—</i>	<i>66.60</i>	<i>567.00</i>
RECAPITULATION.				
Maintenance and interest	\$548,775.22	\$294,724.35	\$457,240.25	\$453,001.61
Permanent debt (except from sinking funds)	52,500.00	11,050.00	86,986.36	36,000.00
Sinking fund requirements from revenue	1.00	—	—	—
Outlays	172,649.66	59,632.21	151,189.74	104,117.62
Permanent debt from sinking funds	10,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	300,000.00	240,000.00	325,000.00	544,000.00
Transfers (except to sinking funds) and refunds	47,718.10	1,448.74	4,662.07	1,248.80
Agency, trust, and investment	51,078.63	38,393.12	41,263.61	89,806.45
Total payments	\$1,182,722.61	\$645,248.42	\$1,066,342.03	\$1,228,174.48
<i>Balance on hand, including funds</i>	<i>90,983.72</i>	<i>27,778.87</i>	<i>32,105.72</i>	<i>31,714.53</i>
GRAND TOTAL	\$1,273,706.33	\$673,027.29	\$1,098,447.75	\$1,259,889.01

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
REVENUE.	\$292,725.90	\$351,177.13	\$240,853.68	\$371,544.50
General	242,586.46	290,824.61	212,740.80	301,543.27
Taxes	228,583.07	275,935.79	192,417.71	290,001.14
Property, poll, and income	216,493.45	270,525.01	180,587.46	270,277.33
Corporation, bank, etc.	12,089.62	5,410.78	11,830.25	19,723.81
Licenses and permits	570.00	1,247.50	490.50	196.00
Fines and forfeits	536.25	866.00	225.00	65.19
Grants and gifts	12,897.14	12,775.32	19,607.59	11,271.24
For expenses	12,897.14	12,775.32	19,607.59	8,980.73
For outlays	—	—	—	2,290.51
All other	—	—	—	9.70
Commercial	50,139.44	60,352.52	28,112.88	70,001.23
Special assessments	7,300.17	213.90	—	—
To meet expenses	7,300.17	—	—	—
To meet outlays	—	213.90	—	—
Privileges	7,531.70	9,642.27	7,211.76	9,501.91
Departmental	11,993.04	19,062.61	15,980.45	23,945.76
General government	120.30	183.50	1,115.69	616.88
Protection of persons and property	70.24	57.14	102.32	81.65
Health and sanitation	2,401.07	1,699.66	—	584.42
Highways	—	13.75	129.60	2,758.00
Charities	8,883.42	15,076.68	13,251.26	12,569.18
Soldiers' benefits	120.00	418.92	141.44	21.00
Schools	330.02	1,199.91	1,085.60	7,288.58
Libraries	67.99	71.05	154.54	—
Recreation	—	—	—	—
Unclassified	—	342.00	—	23.05
Public service enterprises	16,238.20	23,232.39	—	34,503.10
Electric light	—	—	—	—
Water	16,238.20	23,232.39	—	34,503.10
All other	—	—	—	—
Cemeteries	2,342.81	—	1,641.15	—
Interest	4,733.52	8,201.35	3,279.52	2,050.46
On sinking funds	—	—	—	—
On trust and investment funds	—	1,274.87	807.63	30.40
All other	4,733.52	6,926.48	2,471.89	2,020.06
NON-REVENUE.	\$96,838.91	\$366,592.92	\$181,422.47	\$399,243.16
Offsets to outlays	—	23,118.57	606.67	21,255.19
Departmental	—	23,118.57	606.67	21,255.19
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	65,000.00	309,000.00	155,000.00	351,700.00
Loans, general purposes	—	24,000.00	—	21,700.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	65,000.00	285,000.00	155,000.00	330,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	925.60	288.64
From sinking funds	—	—	—	—
All other	—	—	925.60	288.64
Refunds	6,158.32	765.36	4,148.52	1,155.56
Agency, trust, and investment	25,680.59	33,708.99	20,741.68	24,843.77
Taxes and licenses for State	12,230.72	15,515.50	8,350.50	15,553.50
Taxes for county	9,954.77	16,297.24	8,400.00	8,666.47
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,107.50	990.85	3,800.98	10.00
All other	387.60	905.40	190.20	618.80
RECAPITULATION.				
Revenue and offsets to outlays	\$292,725.90	\$374,295.70	\$241,460.35	\$392,799.69
Premiums	—	—	—	—
Municipal indebtedness	65,000.00	309,000.00	155,000.00	351,700.00
Transfers and refunds	6,158.32	765.36	5,074.12	1,444.20
Agency, trust, and investment	25,680.59	33,708.99	20,741.68	24,843.77
Total receipts	\$389,564.81	\$717,770.05	\$422,276.15	\$770,787.66
Balance on hand, including funds	53,046.43	11,421.25	56,416.36	50,294.06
GRAND TOTAL	\$442,611.24	\$729,191.30	\$478,692.51	\$821,081.72

Graded According to Population of 1930 — Continued.

PAYMENTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
Maintenance	\$279,292.15	\$303,162.98	\$239,254.61	\$316,663.26
<i>Departmental</i>	<i>265,119.76</i>	<i>289,560.66</i>	<i>235,939.79</i>	<i>295,399.04</i>
General government	17,938.54	13,172.40	13,907.22	12,975.76
Protection of persons and property	19,888.42	10,441.23	12,618.09	22,206.70
Health and sanitation	19,781.63	8,782.21	6,055.55	14,160.80
Highways	30,276.99	21,144.27	41,465.38	49,201.87
Charities	61,877.11	77,751.35	52,000.58	61,796.61
Soldiers' benefits	8,397.02	9,746.70	3,454.20	13,192.47
Schools	99,949.95	143,364.59	97,896.24	119,040.33
Libraries	3,800.46	2,695.60	5,410.59	1,500.00
Recreation	790.63	194.61	194.24	299.20
Pensions	—	—	—	—
Unclassified	2,419.01	2,067.70	2,937.70	1,025.30
<i>Public service enterprises</i>	<i>10,910.29</i>	<i>13,784.33</i>	—	<i>21,143.62</i>
Electric light	—	—	—	—
Water	10,910.29	13,784.33	—	21,143.62
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,262.10</i>	—	<i>3,314.82</i>	<i>120.60</i>
<i>Administration of trust funds</i>	—	<i>17.99</i>	—	—
Interest	15,652.25	25,862.08	8,689.59	21,847.43
<i>Loans, general purposes</i>	<i>15,652.25</i>	<i>23,078.33</i>	<i>8,689.59</i>	<i>18,469.93</i>
<i>Loans, public service enterprises</i>	—	<i>2,783.75</i>	—	<i>3,377.50</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	12,346.73	33,440.45	14,533.61	56,107.27
<i>Departmental</i>	<i>6,057.82</i>	<i>31,952.44</i>	<i>14,533.61</i>	<i>48,623.91</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	5,533.45	—	—	—
Highways	—	31,952.44	14,533.61	36,806.64
Charities	—	—	—	—
Schools	524.37	—	—	7,586.19
Libraries	—	—	—	—
Recreation	—	—	—	4,120.74
Unclassified	—	—	—	110.34
<i>Public service enterprises</i>	<i>6,288.91</i>	<i>1,488.01</i>	—	<i>7,483.36</i>
Electric light	—	—	—	—
Water	6,288.91	1,488.01	—	7,483.36
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	84,000.00	326,500.00	163,500.00	368,925.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>19,000.00</i>	<i>41,500.00</i>	<i>8,500.00</i>	<i>58,925.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>65,000.00</i>	<i>285,000.00</i>	<i>155,000.00</i>	<i>310,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	925.60	288.64
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	<i>925.60</i>	<i>288.64</i>
Refunds	6,158.32	765.36	4,148.52	1,155.56
Agency, trust, and investment	25,138.79	33,744.08	20,691.77	24,843.77
<i>Taxes and licenses for State</i>	<i>12,230.72</i>	<i>15,515.50</i>	<i>8,350.50</i>	<i>15,553.50</i>
<i>Taxes for county</i>	<i>9,954.77</i>	<i>16,297.24</i>	<i>8,400.00</i>	<i>8,666.47</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,567.50</i>	<i>1,025.94</i>	<i>3,761.27</i>	<i>10.00</i>
<i>All other</i>	<i>385.80</i>	<i>905.40</i>	<i>180.00</i>	<i>613.80</i>
RECAPITULATION.				
Maintenance and interest	\$294,944.40	\$329,025.06	\$247,944.20	\$338,510.69
Permanent debt (except from sinking funds)	19,000.00	41,500.00	8,500.00	58,925.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,346.73	33,440.45	14,533.61	56,107.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	65,000.00	285,000.00	155,000.00	310,000.00
Transfers (except to sinking funds) and refunds	6,158.32	765.36	5,074.12	1,444.20
Agency, trust, and investment	25,138.79	33,744.08	20,691.77	24,843.77
Total payments	\$422,588.24	\$723,474.95	\$451,743.70	\$789,830.93
<i>Balance on hand, including funds</i>	<i>20,023.00</i>	<i>5,716.35</i>	<i>26,948.81</i>	<i>31,250.79</i>
GRAND TOTAL	\$442,611.24	\$729,191.30	\$478,692.51	\$821,081.72

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
REVENUE.	\$279,449.40	\$373,987.47	\$252,572.90	\$241,837.69
General	244,551.94	325,714.81	226,819.44	219,281.49
<i>Taxes</i>	<i>233,618.67</i>	<i>316,576.31</i>	<i>218,826.30</i>	<i>210,824.45</i>
Property, poll, and income	225,226.98	300,791.14	205,892.72	208,699.64
Corporation, bank, etc.	8,421.69	15,785.17	12,933.58	2,194.81
<i>Licenses and permits</i>	<i>566.25</i>	<i>275.00</i>	<i>133.80</i>	<i>446.00</i>
<i>Fines and forfeits</i>	<i>295.13</i>	<i>479.00</i>	<i>100.50</i>	<i>260.40</i>
<i>Grants and gifts</i>	<i>10,041.89</i>	<i>8,384.50</i>	<i>7,758.84</i>	<i>7,680.64</i>
For expenses	10,041.89	8,384.50	7,758.84	7,680.64
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	34,897.46	48,272.66	25,753.46	22,556.20
<i>Special assessments</i>	—	1,391.77	142.80	19.33
To meet expenses	—	110.75	—	19.33
To meet outlays	—	1,281.02	142.80	—
<i>Privileges</i>	<i>10,581.52</i>	<i>8,037.74</i>	<i>7,717.81</i>	<i>5,301.92</i>
<i>Departmental</i>	<i>15,363.88</i>	<i>12,498.29</i>	<i>14,055.21</i>	<i>9,130.75</i>
General government	549.01	18.60	755.87	324.40
Protection of persons and property	274.49	360.32	128.35	75.85
Health and sanitation	245.29	558.35	316.14	—
Highways	2,110.90	101.24	—	—
Charities	8,043.77	9,854.79	10,446.54	7,232.89
Soldiers' benefits	288.00	497.50	1,265.50	240.00
Schools	3,767.13	875.17	1,106.65	1,249.20
Libraries	76.80	230.93	32.66	8.41
Recreation	—	—	—	—
Unclassified	8.49	1.39	3.50	—
<i>Public service enterprises</i>	—	21,294.53	—	—
Electric light	—	—	—	—
Water	—	21,294.53	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,157.75</i>	—	908.00	154.00
<i>Interest</i>	<i>7,794.31</i>	<i>5,050.33</i>	<i>2,929.64</i>	<i>7,950.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,899.27	771.57	25.69	678.53
All other	5,895.04	4,278.76	2,903.95	7,271.67
NON-REVENUE.	\$172,351.94	\$240,285.09	\$244,937.91	\$240,798.65
Offsets to outlays	13,408.86	2,351.36	—	—
<i>Departmental</i>	<i>13,408.86</i>	<i>366.14</i>	—	—
<i>Public service enterprises</i>	—	1,985.22	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	129,000.00	210,000.00	220,000.00	221,052.79
<i>Loans, general purposes</i>	<i>20,000.00</i>	—	—	8,000.00
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>109,000.00</i>	<i>210,000.00</i>	<i>220,000.00</i>	<i>210,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	3,052.79
<i>Premiums</i>	—	—	—	—
Transfers	1,395.38	617.00	—	1,151.87
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,395.38	617.00	—	1,151.87
Refunds	5,073.61	29.18	68.49	2,263.33
Agency, trust, and investment	23,474.09	27,287.55	24,869.42	16,330.66
<i>Taxes and licenses for State</i>	<i>11,466.50</i>	<i>14,792.00</i>	<i>11,440.00</i>	<i>8,149.00</i>
<i>Taxes for county</i>	<i>9,271.60</i>	<i>12,073.64</i>	<i>11,685.00</i>	<i>6,441.32</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,219.26</i>	<i>203.11</i>	<i>1,393.62</i>	<i>913.21</i>
<i>All other</i>	<i>526.73</i>	<i>218.80</i>	<i>360.80</i>	<i>827.13</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$292,858.26	\$376,338.83	\$252,572.90	\$241,837.69
Premiums	—	—	—	—
Municipal indebtedness	129,000.00	210,000.00	220,000.00	221,052.79
Transfers and refunds	6,468.99	646.18	68.49	3,415.20
Agency, trust, and investment	23,474.09	27,287.55	24,869.42	16,330.66
Total receipts	\$451,801.34	\$614,272.56	\$497,510.81	\$482,636.34
Balance on hand, including funds	28,025.48	11,165.04	82,453.46	12,164.25
GRAND TOTAL	\$479,826.82	\$625,437.60	\$579,964.27	\$494,800.59

Graded According to Population of 1930 — Continued.

PAYMENTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
Maintenance	\$241,632.93	\$323,685.65	\$257,721.82	\$209,254.50
<i>Departmental</i>	<i>237,954.81</i>	<i>305,412.21</i>	<i>254,521.95</i>	<i>208,801.10</i>
General government	14,595.42	16,832.66	15,400.09	14,886.19
Protection of persons and property	19,173.65	34,284.64	17,415.95	14,069.68
Health and sanitation	10,188.81	16,594.34	6,506.29	7,727.49
Highways	51,158.94	69,638.28	34,136.94	20,474.93
Charities	31,861.86	43,180.19	60,434.37	39,667.20
Soldiers' benefits	1,204.15	3,999.89	12,375.83	3,762.81
Schools	101,910.77	106,295.73	99,422.23	102,115.38
Libraries	4,494.11	5,189.85	2,621.93	2,493.31
Recreation	911.00	3,265.23	189.19	182.27
Pensions	—	—	—	—
Unclassified	2,456.10	6,131.40	6,019.13	3,424.84
<i>Public service enterprises</i>	<i>—</i>	<i>18,273.44</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	18,273.44	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,678.12</i>	<i>—</i>	<i>3,199.87</i>	<i>450.40</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	9,326.87	13,142.37	13,016.87	9,578.39
<i>Loans, general purposes</i>	<i>9,326.87</i>	<i>13,042.37</i>	<i>13,016.87</i>	<i>9,578.39</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,930.41	6,333.09	4,664.81	13,822.42
<i>Departmental</i>	<i>38,930.41</i>	<i>2,373.59</i>	<i>4,664.81</i>	<i>13,822.42</i>
General government	361.76	—	327.70	—
Protection of persons and property	412.00	99.55	—	600.08
Health and sanitation	20,339.50	1,619.09	—	12,265.81
Highways	17,817.15	—	3,738.11	784.99
Charities	—	—	599.00	—
Schools	—	654.95	—	171.54
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,959.50</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,959.50	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	145,916.00	230,000.00	265,500.00	229,799.74
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,916.00</i>	<i>25,000.00</i>	<i>25,500.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>132,000.00</i>	<i>205,000.00</i>	<i>240,000.00</i>	<i>220,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>799.74</i>
Transfers	1,395.38	617.00	—	1,151.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,395.38</i>	<i>617.00</i>	<i>—</i>	<i>1,151.87</i>
Refunds	5,073.61	29.18	68.49	2,263.33
Agency, trust, and investment	24,333.18	27,281.00	24,881.49	16,695.76
<i>Taxes and licenses for State</i>	<i>11,456.50</i>	<i>14,792.00</i>	<i>11,440.00</i>	<i>8,149.00</i>
<i>Taxes for county</i>	<i>9,271.60</i>	<i>12,073.64</i>	<i>11,685.00</i>	<i>6,441.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,078.35</i>	<i>213.56</i>	<i>1,405.69</i>	<i>1,278.31</i>
<i>All other</i>	<i>526.73</i>	<i>201.80</i>	<i>350.80</i>	<i>827.13</i>
RECAPITULATION.				
Maintenance and interest	\$250,959.80	\$336,828.02	\$270,738.69	\$218,832.89
Permanent debt (except from sinking funds)	13,916.00	25,000.00	25,500.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,930.41	6,333.09	4,664.81	13,822.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	132,000.00	205,000.00	240,000.00	220,799.74
Transfers (except to sinking funds) and refunds	6,468.99	646.18	68.49	3,415.20
Agency, trust, and investment	24,333.18	27,281.00	24,881.49	16,695.76
Total payments	\$466,608.38	\$601,088.29	\$565,853.48	\$482,566.01
<i>Balance on hand, including funds</i>	<i>13,218.44</i>	<i>24,349.31</i>	<i>14,110.79</i>	<i>12,234.58</i>
GRAND TOTAL	\$479,826.82	\$625,437.60	\$579,964.27	\$494,800.59

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
REVENUE.	\$444,236.75	\$344,835.37	\$571,461.71	\$273,376.34
General	280,650.78	234,868.12	390,285.16	221,791.21
Taxes	268,458.21	224,277.96	375,006.85	213,087.71
Property, poll, and income	265,815.99	217,458.73	369,635.85	209,229.46
Corporation, bank, etc.	2,642.22	6,819.23	5,371.00	3,858.25
Licenses and permits	1,627.50	298.60	585.00	553.00
Fines and forfeits	76.00	349.75	1,068.38	276.61
Grants and gifts	10,489.07	9,941.91	13,624.93	7,873.89
For expenses	10,489.07	9,941.91	13,624.93	7,773.89
For outlays	—	—	—	100.00
All other	—	—	—	—
Commercial	163,585.97	109,967.25	181,176.55	51,585.13
Special assessments	408.60	463.00	1,999.03	98.50
To meet expenses	408.60	—	1,999.03	98.50
To meet outlays	—	463.00	—	—
Privileges	11,054.16	9,153.97	18,199.06	12,077.60
Departmental	13,772.83	13,833.18	38,285.92	11,690.54
General government	1,800.00	855.50	1,278.14	1,157.03
Protection of persons and property	159.25	75.30	1,130.67	111.58
Health and sanitation	—	1,557.67	174.54	648.09
Highways	858.40	—	201.29	135.00
Charities	10,171.91	7,827.77	9,192.79	7,822.61
Soldiers' benefits	172.50	72.00	596.00	903.00
Schools	179.43	3,390.93	25,631.55	913.23
Libraries	213.34	54.01	—	—
Recreation	15.00	—	—	—
Unclassified	203.00	—	80.94	—
Public service enterprises	125,705.80	81,504.98	112,977.90	20,647.57
Electric light	102,863.29	81,504.98	112,977.90	—
Water	22,842.51	—	—	20,647.57
All other	—	—	—	—
Cemeteries	3,743.83	—	—	—
Interest	8,900.75	5,012.12	9,714.64	7,070.92
On sinking funds	—	—	—	—
On trust and investment funds	3,326.58	577.24	1,159.57	763.50
All other	5,574.17	4,434.88	8,555.07	6,307.42
NON-REVENUE.	\$362,301.80	\$281,943.88	\$62,305.04	\$189,982.36
Offsets to outlays	1,014.87	38,508.68	7,248.08	5,312.33
Departmental	—	38,508.68	7,248.08	5,312.33
Public service enterprises	1,014.87	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	320,000.00	200,000.00	20.93	163,500.00
Loans, general purposes	20,000.00	—	—	—
Loans, public service enterprises	—	—	—	2,500.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	300,000.00	200,000.00	—	161,000.00
Unpaid warrants or orders, current year	—	—	20.93	—
Premiums	—	—	—	—
Transfers	4,974.79	1,000.00	647.36	2,663.77
From sinking funds	—	—	—	—
All other	4,974.79	1,000.00	647.36	2,663.77
Refunds	947.62	2,949.78	690.29	771.27
Agency, trust, and investment	35,364.52	39,485.42	53,698.38	17,734.99
Taxes and licenses for State	14,697.00	13,251.46	22,204.00	10,335.00
Taxes for county	15,824.00	25,443.06	26,945.33	5,566.79
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,739.92	41.79	1,127.00	1,577.60
All other	1,103.60	749.11	3,422.05	255.60
RECAPITULATION.				
Revenue and offsets to outlays	\$445,251.62	\$383,344.05	\$578,709.79	\$278,688.67
Premiums	—	—	—	—
Municipal indebtedness	320,000.00	200,000.00	20.93	163,500.00
Transfers and refunds	5,922.41	3,949.78	1,337.65	3,435.04
Agency, trust, and investment	35,364.52	39,485.42	53,698.38	17,734.99
Total receipts	\$806,538.55	\$626,779.25	\$633,766.75	\$463,358.70
Balance on hand, including funds	119,375.45	63,888.01	203,408.68	3,744.75
GRAND TOTAL	\$925,914.00	\$690,667.26	\$837,175.43	\$467,103.45

Graded According to Population of 1930—Continued.

PAYMENTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
Maintenance	\$388,950.54	\$317,963.52	\$491,154.50	\$243,469.48
<i>Departmental</i>	<i>286,121.94</i>	<i>256,844.88</i>	<i>392,705.14</i>	<i>232,277.62</i>
General government	14,963.37	17,069.16	27,147.87	18,126.58
Protection of persons and property	22,495.23	11,591.31	76,001.36	21,108.53
Health and sanitation	7,851.54	10,415.49	19,252.26	8,261.98
Highways	25,842.94	26,522.56	68,929.88	24,894.24
Charities	83,932.67	61,091.99	39,849.88	42,796.95
Soldiers' benefits	4,223.95	8,084.32	4,724.00	8,609.70
Schools	117,762.72	114,783.44	139,001.78	100,448.52
Libraries	6,312.56	3,707.43	528.84	498.09
Recreation	856.90	1,358.80	10,074.88	13.51
Pensions	—	—	—	—
Unclassified	1,880.06	1,620.38	7,194.39	7,519.52
<i>Public service enterprises</i>	<i>98,911.29</i>	<i>61,118.64</i>	<i>98,441.16</i>	<i>11,166.86</i>
Electric light	75,980.27	61,118.64	98,441.16	—
Water	22,931.02	—	—	11,166.86
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,917.31</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>8.20</i>	<i>25.00</i>
Interest	24,020.18	21,164.73	11,326.05	14,689.42
<i>Loans, general purposes</i>	<i>19,542.68</i>	<i>20,884.73</i>	<i>11,326.05</i>	<i>14,100.67</i>
<i>Loans, public service enterprises</i>	<i>4,477.50</i>	<i>280.00</i>	<i>—</i>	<i>588.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	35,649.29	110,041.52	31,106.25	22,109.51
<i>Departmental</i>	<i>13,938.15</i>	<i>102,363.88</i>	<i>18,632.25</i>	<i>15,263.88</i>
General government	—	—	118.50	3,042.75
Protection of persons and property	—	13,456.12	1,947.82	—
Health and sanitation	—	53,377.06	14,789.35	3,028.82
Highways	1,999.78	—	—	7,135.57
Charities	—	—	—	—
Schools	2,054.86	35,530.70	—	1,556.74
Libraries	—	—	—	—
Recreation	9,883.51	—	776.58	500.00
Unclassified	—	—	1,000.00	—
<i>Public service enterprises</i>	<i>21,711.14</i>	<i>7,677.64</i>	<i>12,474.00</i>	<i>6,845.63</i>
Electric light	14,220.37	7,677.64	12,474.00	—
Water	7,490.77	—	—	6,845.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	325,100.00	185,500.00	43,662.66	159,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>50,100.00</i>	<i>35,500.00</i>	<i>43,662.66</i>	<i>19,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>275,000.00</i>	<i>150,000.00</i>	<i>—</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,974.79	1,000.00	647.36	2,663.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,974.79</i>	<i>1,000.00</i>	<i>647.36</i>	<i>2,663.77</i>
Refunds	947.62	2,949.78	690.29	771.27
Agency, trust, and investment	36,235.46	39,453.82	53,579.28	16,523.12
<i>Taxes and licenses for State</i>	<i>14,697.00</i>	<i>13,251.46</i>	<i>22,204.00</i>	<i>10,335.00</i>
<i>Taxes for county</i>	<i>15,824.00</i>	<i>25,443.06</i>	<i>26,945.33</i>	<i>5,566.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,820.29</i>	<i>16.79</i>	<i>1,006.90</i>	<i>365.73</i>
<i>All other</i>	<i>894.17</i>	<i>2,742.51</i>	<i>3,423.05</i>	<i>255.60</i>
RECAPITULATION.				
Maintenance and interest	\$412,970.72	\$339,128.25	\$502,480.55	\$258,158.90
Permanent debt (except from sinking funds)	50,100.00	35,500.00	43,662.66	19,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	35,649.29	110,041.52	31,106.25	22,109.51
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	275,000.00	150,000.00	—	140,000.00
Transfers (except to sinking funds) and refunds	5,922.41	3,949.78	1,337.65	3,435.04
Agency, trust, and investment	36,235.46	39,453.82	53,579.28	16,523.12
Total payments	\$815,877.88	\$678,073.37	\$632,166.39	\$459,726.57
Balance on hand, including funds	110,036.12	12,593.89	205,009.04	7,376.88
GRAND TOTAL	\$925,914.00	\$690,667.26	\$837,175.43	\$467,103.45

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
REVENUE.	\$217,494.11	\$426,901.37	\$278,717.01	\$229,022.68
General	171,183.90	268,209.15	233,007.93	175,595.89
<i>Taxes</i>	<i>166,414.53</i>	<i>259,092.21</i>	<i>222,077.08</i>	<i>168,151.99</i>
Property, poll, and income	153,407.68	247,067.67	209,357.44	153,092.93
Corporation, bank, etc.	3,006.65	12,024.54	12,719.64	5,059.06
<i>Licenses and permits</i>	<i>502.00</i>	<i>937.45</i>	<i>243.00</i>	<i>288.60</i>
<i>Fines and forfeits</i>	<i>89.68</i>	<i>177.50</i>	<i>143.00</i>	<i>210.35</i>
<i>Grants and gifts</i>	<i>14,177.89</i>	<i>8,001.99</i>	<i>10,530.85</i>	<i>16,945.05</i>
For expenses	14,177.89	8,001.99	10,530.85	16,945.05
For outlays	—	—	—	—
<i>All other</i>	—	—	14.00	—
Commercial	46,310.21	158,692.22	45,709.08	53,426.79
<i>Special assessments</i>	<i>63.00</i>	<i>702.50</i>	—	—
To meet expenses	63.00	—	—	—
To meet outlays	—	702.50	—	—
<i>Privileges</i>	<i>7,394.78</i>	<i>8,714.15</i>	<i>9,436.00</i>	<i>8,039.42</i>
<i>Departmental</i>	<i>17,678.98</i>	<i>16,161.34</i>	<i>11,710.52</i>	<i>21,596.42</i>
General government	1,970.00	2,421.01	381.25	747.80
Protection of persons and property	147.97	256.56	79.07	128.60
Health and sanitation	10,144.70	182.80	473.93	20.00
Highways	1,770.00	27.00	80.75	5,926.75
Charities	2,745.16	11,172.17	10,244.51	10,588.71
Soldiers' benefits	396.00	919.00	72.00	603.25
Schools	405.94	902.62	291.07	3,253.67
Libraries	99.21	272.45	86.99	226.00
Recreation	—	—	—	—
Unclassified	—	7.73	.95	101.64
<i>Public service enterprises</i>	<i>11,802.39</i>	<i>125,267.53</i>	<i>19,167.44</i>	<i>13,222.12</i>
Electric light	—	104,998.72	—	—
Water	11,802.39	20,268.81	19,167.44	13,222.12
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,400.07</i>	<i>420.50</i>	—	<i>191.86</i>
<i>Interest</i>	<i>5,970.99</i>	<i>7,426.20</i>	<i>5,395.12</i>	<i>10,376.97</i>
On sinking funds	—	3,228.40	—	—
On trust and investment funds	1,683.95	218.11	3,182.39	5,984.20
All other	4,287.04	3,979.69	2,212.73	4,392.77
NON-REVENUE.	\$237,774.68	\$244,680.64	\$161,335.41	\$152,484.37
Offsets to outlays	4,722.19	—	50.00	—
<i>Departmental</i>	<i>4,722.19</i>	—	<i>50.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	204,200.00	212,000.00	127,770.56	125,000.00
<i>Loans, general purposes</i>	<i>8,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>196,200.00</i>	<i>212,000.00</i>	<i>120,000.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>7,770.56</i>	—
<i>Premiums</i>	—	—	—	—
Transfers	4,110.87	274.35	1,719.29	4,903.10
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,110.87	274.35	1,719.29	4,903.10
Refunds	1,009.29	1,143.69	1,596.27	672.19
Agency, trust, and investment	23,732.33	31,262.60	30,199.29	21,909.08
<i>Taxes and licenses for State</i>	<i>7,893.00</i>	<i>12,983.50</i>	<i>12,691.36</i>	<i>9,478.00</i>
<i>Taxes for county</i>	<i>8,277.00</i>	<i>10,020.22</i>	<i>13,633.00</i>	<i>9,251.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>7,378.13</i>	<i>7,623.06</i>	<i>3,852.13</i>	<i>2,783.48</i>
<i>All other</i>	<i>184.20</i>	<i>636.82</i>	<i>22.80</i>	<i>396.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$222,216.30	\$426,901.37	\$278,767.01	\$229,022.68
Premiums	—	—	—	—
Municipal indebtedness	204,200.00	212,000.00	127,770.56	125,000.00
Transfers and refunds	5,120.16	1,418.04	3,315.56	5,575.29
Agency, trust, and investment	23,732.33	31,262.60	30,199.29	21,909.08
Total receipts	\$455,268.79	\$671,582.01	\$440,052.42	\$381,507.05
Balance on hand, including funds	16,385.84	1,770.81	6,357.98	37,189.97
GRAND TOTAL	\$471,654.63	\$673,352.82	\$446,410.40	\$418,697.02

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
Maintenance	\$192,397.60	\$389,370.16	\$233,437.14	\$207,808.14
<i>Departmental</i>	<i>180,609.00</i>	<i>278,195.77</i>	<i>222,326.30</i>	<i>200,173.92</i>
General government	14,739.08	21,550.47	13,062.80	11,703.78
Protection of persons and property	12,252.51	25,818.01	13,032.27	13,109.52
Health and sanitation	9,323.79	14,956.74	5,338.46	6,995.91
Highways	33,952.90	44,409.92	27,008.06	43,380.75
Charities	26,931.40	54,616.89	62,675.38	47,226.55
Soldiers' benefits	5,757.50	6,392.95	16,999.99	8,720.76
Schools	64,788.71	101,529.87	79,571.84	62,075.18
Libraries	4,819.00	4,299.74	3,655.68	3,607.27
Recreation	12.20	530.86	135.94	501.93
Pensions	—	—	—	—
Unclassified	7,931.91	4,090.32	785.88	2,852.27
<i>Public service enterprises</i>	<i>7,926.31</i>	<i>110,640.39</i>	<i>11,099.84</i>	<i>4,628.38</i>
Electric light	—	92,447.37	—	—
Water	7,926.31	18,193.02	11,099.84	4,628.38
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,957.29</i>	<i>534.00</i>	<i>—</i>	<i>620.89</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>—</i>	<i>11.00</i>	<i>2,384.95</i>
Interest	10,037.01	17,789.41	6,652.64	9,148.51
<i>Loans, general purposes</i>	<i>10,037.01</i>	<i>13,584.41</i>	<i>5,820.14</i>	<i>7,971.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>4,205.00</i>	<i>832.50</i>	<i>1,177.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,707.69	1,031.45	11,874.12	5,104.78
<i>Departmental</i>	<i>12,085.50</i>	<i>1,031.45</i>	<i>11,120.72</i>	<i>2,128.30</i>
General government	1,133.55	—	6,500.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	189.50	—	—	—
Highways	9,696.95	738.75	4,620.72	1,398.30
Charities	—	—	—	730.00
Schools	438.50	292.70	—	—
Libraries	627.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>398.76</i>	<i>—</i>	<i>753.40</i>	<i>2,976.48</i>
Electric light	—	—	—	—
Water	398.76	—	753.40	2,976.48
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,223.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	223,000.00	223,660.31	159,000.00	152,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>28,000.00</i>	<i>19,500.00</i>	<i>19,000.00</i>	<i>17,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>195,000.00</i>	<i>192,234.71</i>	<i>140,000.00</i>	<i>135,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>11,925.60</i>	<i>—</i>	<i>—</i>
Transfers	4,110.87	274.35	1,719.29	4,903.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,110.87</i>	<i>274.35</i>	<i>1,719.29</i>	<i>4,903.10</i>
Refunds	1,009.29	1,143.69	1,596.27	672.19
Agency, trust, and investment	19,858.04	34,203.15	29,449.07	20,721.92
<i>Taxes and licenses for State</i>	<i>7,893.00</i>	<i>12,983.50</i>	<i>12,691.36</i>	<i>9,478.00</i>
<i>Taxes for county</i>	<i>8,277.00</i>	<i>10,020.22</i>	<i>13,633.00</i>	<i>9,251.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,508.64</i>	<i>10,563.61</i>	<i>3,124.71</i>	<i>1,596.32</i>
<i>All other</i>	<i>179.40</i>	<i>635.82</i>	<i>—</i>	<i>396.60</i>
RECAPITULATION.				
Maintenance and interest	\$202,434.61	\$407,159.57	\$240,089.78	\$216,956.65
Permanent debt (except from sinking funds)	28,000.00	19,500.00	19,000.00	17,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,707.69	1,031.45	11,874.12	5,104.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	195,000.00	204,160.31	140,000.00	135,000.00
Transfers (except to sinking funds) and refunds	5,120.16	1,418.04	3,315.56	5,575.29
Agency, trust, and investment	19,858.04	34,203.15	29,449.07	20,721.92
Total payments	\$464,120.50	\$667,472.52	\$443,728.53	\$400,658.64
<i>Balance on hand, including funds</i>	<i>7,534.13</i>	<i>5,880.30</i>	<i>2,681.87</i>	<i>18,038.38</i>
GRAND TOTAL	\$471,654.63	\$673,352.82	\$446,410.40	\$418,697.02

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
REVENUE.	\$324,102.83	\$242,410.78	\$271,515.08	\$298,649.97
General	246,665.83	211,677.61	237,153.88	244,643.52
Taxes	196,012.92	199,725.82	227,237.42	233,773.40
Property, poll, and income	181,642.62	192,675.16	210,514.39	228,039.42
Corporation, bank, etc.	14,370.30	7,050.66	16,723.03	5,733.98
Licenses and permits	560.60	258.00	821.00	524.00
Fines and forfeits	366.06	192.50	251.83	704.40
Grants and gifts	49,726.35	11,501.49	8,761.96	9,629.01
For expenses	24,714.47	11,501.49	8,761.96	9,629.01
For outlays	25,011.88	—	—	—
All other	—	—	81.67	12.71
Commercial	77,437.00	30,733.17	34,361.20	54,006.45
Special assessments	7,643.34	76.15	—	450.00
To meet expenses	7,643.34	76.15	—	—
To meet outlays	—	—	—	450.00
Privileges	8,832.89	7,465.88	12,562.71	13,118.69
Departmental	31,429.78	16,009.66	19,657.85	34,871.17
General government	121.50	495.00	1,307.38	1,883.13
Protection of persons and property	150.12	72.92	204.31	169.00
Health and sanitation	1,357.46	1,943.65	—	5,115.96
Highways	301.30	—	298.16	46.50
Charities	28,063.56	12,429.95	8,165.58	6,438.31
Soldiers' benefits	295.50	903.25	220.00	72.00
Schools	978.67	85.18	8,444.43	20,811.77
Libraries	161.67	79.71	1,005.99	334.50
Recreation	—	—	—	—
Unclassified	—	—	12.00	—
Public service enterprises	16,010.72	—	—	—
Electric light	—	—	—	—
Water	15,982.02	—	—	—
All other	28.70	—	—	—
Cemeteries	4,583.75	1,443.11	1,092.75	982.68
Interest	8,936.62	5,738.37	1,047.89	4,584.11
On sinking funds	—	—	—	—
On trust and investment funds	3,782.69	302.07	319.88	824.88
All other	5,153.83	5,436.30	728.01	3,759.23
NON-REVENUE.	\$298,535.29	\$202,198.61	\$374,803.74	\$128,275.68
Offsets to outlays	627.36	50.00	26,059.14	4,247.90
Departmental	627.36	50.00	26,059.14	4,247.90
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	251,000.00	177,564.36	306,000.00	75,000.00
Loans, general purposes	31,000.00	—	32,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	220,000.00	147,000.00	274,000.00	75,000.00
Unpaid warrants or orders, current year	—	30,564.36	—	—
Premiums	—	—	—	—
Transfers	3,536.17	—	—	1,172.11
From sinking funds	—	—	—	—
All other	3,536.17	—	—	1,172.11
Refunds	998.96	530.70	996.77	683.37
Agency, trust, and investment	42,372.80	24,053.55	41,747.83	47,172.30
Taxes and licenses for State	10,887.50	10,907.50	15,450.23	14,981.50
Taxes for county	11,077.00	11,320.00	23,837.16	29,367.37
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	19,976.30	1,311.25	1,994.24	2,294.63
All other	432.00	614.80	466.20	538.80
RECAPITULATION.				
Revenue and offsets to outlays	\$324,730.19	\$242,460.78	\$297,574.22	\$302,897.87
Premiums	—	—	—	—
Municipal indebtedness	251,000.00	177,564.36	306,000.00	75,000.00
Transfers and refunds	4,535.13	530.70	996.77	1,855.48
Agency, trust, and investment	42,372.80	24,053.55	41,747.83	47,172.30
Total receipts	\$622,638.12	\$444,609.39	\$646,318.82	\$426,925.65
Balance on hand, including funds	24,503.07	1,553.28	7,902.11	54,000.00
GRAND TOTAL	\$647,141.19	\$446,162.67	\$654,220.93	\$480,925.65

Graded According to Population of 1930 — Continued.

PAYMENTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
Maintenance	\$318,289.52	\$238,179.57	\$260,937.05	\$255,203.84
<i>Departmental</i>	<i>302,852.59</i>	<i>236,203.43</i>	<i>256,069.39</i>	<i>252,937.19</i>
General government	13,457.99	10,239.78	16,904.02	15,579.62
Protection of persons and property	17,579.28	6,250.86	15,255.98	30,789.77
Health and sanitation	9,975.15	7,200.58	8,793.69	10,925.01
Highways	63,329.00	19,778.22	46,775.45	45,104.87
Charities	86,860.23	53,040.32	46,302.17	18,991.06
Soldiers' benefits	8,658.12	18,000.26	1,230.49	3,065.88
Schools	93,532.29	115,751.21	104,191.38	122,293.08
Libraries	5,244.97	3,115.20	9,614.08	1,531.56
Recreation	829.50	38.33	2,450.43	1,015.84
Pensions	—	—	1,824.96	—
Unclassified	3,386.06	2,688.67	2,726.74	3,640.50
<i>Public service enterprises</i>	<i>10,620.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	10,620.83	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,816.10</i>	<i>1,976.14</i>	<i>4,867.66</i>	<i>2,021.61</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>245.04</i>
Interest	16,334.84	10,979.16	8,877.81	7,754.39
<i>Loans, general purposes</i>	<i>16,334.84</i>	<i>10,979.16</i>	<i>8,877.81</i>	<i>7,754.39</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,128.41	854.00	45,575.40	12,746.64
<i>Departmental</i>	<i>28,374.27</i>	<i>854.00</i>	<i>45,575.40</i>	<i>12,746.64</i>
General government	—	—	—	50.63
Protection of persons and property	375.22	—	152.50	5,784.41
Health and sanitation	670.75	—	—	201.05
Highways	27,328.30	250.00	45,095.40	5,822.07
Charities	—	604.00	—	—
Schools	—	—	215.00	771.83
Libraries	—	—	112.50	116.65
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,677.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,677.10	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>77.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	198,500.00	170,650.00	283,000.00	106,340.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>118,500.00</i>	<i>20,650.00</i>	<i>39,000.00</i>	<i>21,340.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>180,000.00</i>	<i>150,000.00</i>	<i>244,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,536.17	—	—	1,172.11
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,536.17</i>	<i>—</i>	<i>—</i>	<i>1,172.11</i>
Refunds	998.96	530.70	996.77	683.37
Agency, trust, and investment	42,184.22	24,799.05	42,067.71	46,005.20
<i>Taxes and licenses for State</i>	<i>10,887.50</i>	<i>10,907.50</i>	<i>15,460.23</i>	<i>14,981.50</i>
<i>Taxes for county</i>	<i>11,077.00</i>	<i>11,320.00</i>	<i>23,837.16</i>	<i>29,367.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,787.72</i>	<i>2,056.75</i>	<i>2,314.12</i>	<i>1,129.33</i>
<i>All other</i>	<i>432.00</i>	<i>514.80</i>	<i>466.20</i>	<i>637.00</i>
RECAPITULATION.				
Maintenance and interest	\$334,624.36	\$249,158.73	\$269,814.86	\$262,958.23
Permanent debt (except from sinking funds)	¹ 18,500.00	20,650.00	39,000.00	² 31,340.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,128.41	854.00	45,575.40	12,746.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	180,000.00	150,000.00	244,000.00	75,000.00
Transfers (except to sinking funds) and refunds	4,535.13	530.70	996.77	1,855.48
Agency, trust, and investment	42,184.22	24,799.05	42,067.71	46,005.20
Total payments	\$609,972.12	\$445,992.48	\$641,454.74	\$429,905.55
Balance on hand, including funds	37,169.07	170.19	12,766.19	51,020.10
GRAND TOTAL	\$647,141.19	\$446,162.67	\$654,220.93	\$480,925.65

¹ Includes \$7,000 serial loan paid from sewer assessment surplus.² Includes \$840 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
REVENUE.	\$341,985.29	\$280,039.21	\$353,903.06	\$327,163.55
General	281,249.36	212,122.61	300,172.31	285,934.51
<i>Taxes</i>	<i>270,663.07</i>	<i>204,985.01</i>	<i>288,742.38</i>	<i>270,845.59</i>
Property, poll, and income	256,752.66	195,273.36	273,133.72	260,987.54
Corporation, bank, etc.	13,910.41	9,711.65	15,608.66	9,858.05
<i>Licenses and permits</i>	<i>357.00</i>	<i>302.50</i>	<i>467.00</i>	<i>2,773.00</i>
<i>Fines and forfeits</i>	<i>63.48</i>	<i>217.60</i>	<i>1,158.50</i>	<i>809.15</i>
<i>Grants and gifts</i>	<i>10,114.64</i>	<i>6,546.97</i>	<i>9,804.43</i>	<i>11,506.77</i>
For expenses	10,114.64	6,546.97	9,804.43	11,506.77
For outlays	—	—	—	—
All other	51.17	70.53	—	—
Commercial	60,735.93	67,916.60	53,730.75	41,229.04
<i>Special assessments</i>	<i>432.25</i>	<i>432.25</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	432.25	—	—
<i>Privileges</i>	<i>11,197.38</i>	<i>9,713.56</i>	<i>10,965.59</i>	<i>12,948.92</i>
<i>Departmental</i>	<i>19,698.34</i>	<i>24,423.03</i>	<i>12,240.87</i>	<i>22,268.89</i>
General government	256.34	1.30	374.80	715.99
Protection of persons and property	277.80	145.86	1,107.77	188.74
Health and sanitation	326.90	66.33	748.39	900.47
Highways	4,009.92	16.60	189.25	100.00
Charities	10,696.61	21,838.32	8,552.80	7,990.19
Soldiers' benefits	377.50	480.00	63.64	730.00
Schools	3,753.27	1,626.90	732.90	9,464.45
Libraries	—	247.72	151.33	—
Recreation	—	—	—	2,110.00
Unclassified	—	—	19.99	69.05
<i>Public service enterprises</i>	<i>20,328.64</i>	<i>27,189.93</i>	<i>21,423.45</i>	<i>—</i>
Electric light	—	—	—	—
Water	20,328.64	27,189.93	21,423.45	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,903.50</i>	<i>—</i>	<i>3,120.97</i>	<i>2,679.00</i>
<i>Interest</i>	<i>7,608.07</i>	<i>6,157.83</i>	<i>5,979.87</i>	<i>3,332.23</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,180.33	613.30	914.93	400.00
All other	6,427.74	5,544.53	5,064.94	2,932.23
NON-REVENUE.	\$296,562.72	\$189,272.77	\$344,282.67	\$258,268.49
Offsets to outlays	18,024.78	—	4,504.08	—
<i>Departmental</i>	<i>18,024.78</i>	<i>—</i>	<i>4,434.08</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>70.00</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	219,710.00	165,000.00	306,611.72	184,308.44
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>28,000.00</i>	<i>32,000.00</i>
<i>Loans, public service enterprises</i>	<i>44,600.00</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>165,000.00</i>	<i>275,000.00</i>	<i>140,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,308.44</i>
<i>Premiums</i>	<i>110.00</i>	<i>—</i>	<i>111.72</i>	<i>—</i>
Transfers	8,102.06	339.45	3,757.64	138.66
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	8,102.06	339.45	3,757.64	138.66
Refunds	17,131.28	320.29	547.37	777.09
Agency, trust, and investment	33,594.60	23,613.03	28,861.86	73,044.30
<i>Taxes and licenses for State</i>	<i>14,951.00</i>	<i>10,905.50</i>	<i>14,641.86</i>	<i>19,178.00</i>
<i>Taxes for county</i>	<i>12,882.64</i>	<i>12,047.67</i>	<i>8,413.44</i>	<i>22,799.89</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,699.76</i>	<i>659.86</i>	<i>5,806.46</i>	<i>2,011.50</i>
All other	61.20	—	—	29,054.91
RECAPITULATION.				
Revenue and offsets to outlays	\$360,010.07	\$280,039.21	\$358,407.14	\$327,163.55
Premiums	110.00	—	111.72	—
Municipal indebtedness	219,600.00	165,000.00	306,500.00	184,308.44
Transfers and refunds	25,233.34	659.74	4,305.01	915.75
Agency, trust, and investment	33,594.60	23,613.03	28,861.86	73,044.30
Total receipts	\$638,548.01	\$469,311.98	\$698,185.73	\$585,432.04
Balance on hand, including funds	34,251.02	22,485.85	34,502.90	10,796.48
GRAND TOTAL	\$672,799.03	\$491,797.83	\$732,688.63	\$596,228.52

Graded According to Population of 1930—Continued.

PAYMENTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
Maintenance	\$307,252.62	\$247,612.91	\$308,829.35	\$323,024.94
<i>Departmental</i>	<i>284,064.89</i>	<i>227,866.21</i>	<i>274,921.23</i>	<i>318,081.65</i>
General government	20,030.38	13,573.94	19,476.61	19,756.48
Protection of persons and property	34,649.46	19,017.49	40,326.69	23,710.50
Health and sanitation	8,532.50	10,059.26	18,670.47	20,905.98
Highways	48,411.42	32,564.66	47,194.87	37,108.68
Charities	39,949.91	45,654.88	47,417.42	81,637.81
Soldiers' benefits	6,476.52	4,066.12	5,356.11	8,663.77
Schools	117,306.98	91,091.49	83,574.19	115,604.08
Libraries	1,030.72	5,667.91	5,249.81	2,000.00
Recreation	1,332.24	3,806.54	5,154.97	5,223.07
Pensions	—	—	—	—
Unclassified	6,344.76	2,363.92	2,500.09	3,471.28
<i>Public service enterprises</i>	<i>19,057.27</i>	<i>19,746.70</i>	<i>27,111.78</i>	<i>199.72</i>
Electric light	—	—	—	—
Water	19,057.27	19,746.70	27,111.78	—
All other	—	—	—	199.72
<i>Cemeteries</i>	<i>4,130.46</i>	<i>—</i>	<i>6,796.34</i>	<i>4,743.57</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	18,972.14	10,416.97	14,079.49	5,138.91
<i>Loans, general purposes</i>	<i>16,746.31</i>	<i>8,196.97</i>	<i>12,941.50</i>	<i>5,138.91</i>
<i>Loans, public service enterprises</i>	<i>2,225.83</i>	<i>2,220.00</i>	<i>1,138.19</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	83,748.17	3,863.11	67,618.61	49,604.62
<i>Departmental</i>	<i>37,702.64</i>	<i>3,863.11</i>	<i>62,605.52</i>	<i>49,604.62</i>
General government	148.20	—	—	609.00
Protection of persons and property	—	—	3,025.00	993.73
Health and sanitation	2,357.93	—	40,599.58	—
Highways	32,173.52	3,495.00	18,980.94	17,067.22
Charities	—	—	—	—
Schools	2,922.99	—	—	30,603.25
Libraries	—	—	—	—
Recreation	100.00	368.11	—	331.42
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>45,645.53</i>	<i>—</i>	<i>5,013.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	45,645.53	—	5,013.09	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>400.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	191,500.00	195,000.00	300,691.36	144,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>41,500.00</i>	<i>10,000.00</i>	<i>25,691.36</i>	<i>4,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>185,000.00</i>	<i>275,000.00</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8,102.06	339.45	3,757.64	138.66
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,102.06</i>	<i>339.45</i>	<i>3,757.64</i>	<i>138.66</i>
Refunds	17,131.28	320.29	547.37	777.09
Agency, trust, and investment	30,463.93	23,954.05	26,169.15	73,044.30
<i>Taxes and licenses for State</i>	<i>14,951.00</i>	<i>10,905.50</i>	<i>14,641.96</i>	<i>19,178.00</i>
<i>Taxes for county</i>	<i>12,882.64</i>	<i>12,047.67</i>	<i>8,413.44</i>	<i>22,799.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,569.09</i>	<i>1,000.88</i>	<i>3,113.75</i>	<i>2,011.50</i>
<i>All other</i>	<i>61.20</i>	<i>—</i>	<i>—</i>	<i>29,054.91</i>
RECAPITULATION.				
Maintenance and interest	\$326,224.76	\$258,029.88	\$322,908.84	\$328,163.85
Permanent debt (except from sinking funds)	41,500.00	10,000.00	25,691.36	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	83,748.17	3,863.11	67,618.61	49,604.62
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	185,000.00	275,000.00	140,000.00
Transfers (except to sinking funds) and refunds	25,233.34	659.74	4,305.01	915.75
Agency, trust, and investment	30,463.93	23,954.05	26,169.15	73,044.30
Total payments	\$657,170.20	\$481,506.78	\$721,692.97	\$596,228.52
<i>Balance on hand, including funds</i>	<i>15,628.83</i>	<i>10,291.05</i>	<i>10,995.66</i>	<i>—</i>
GRAND TOTAL	\$672,799.03	\$491,797.83	\$732,688.63	\$596,228.52

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
REVENUE.	\$378,821.51	\$142,059.38	\$311,811.46	\$261,463.32
General	245,431.99	129,295.47	263,710.01	202,861.43
Taxes	233,769.93	106,874.08	251,698.11	196,653.38
Property, poll, and income	231,345.61	104,642.96	249,372.29	190,297.77
Corporation, bank, etc.	2,424.32	2,231.12	2,325.82	6,255.61
Licenses and permits	421.00	267.00	277.50	291.00
Fines and forfeits	237.75	13.64	29.00	45.00
Grants and gifts	11,003.31	22,088.10	11,705.40	5,972.05
For expenses	8,893.10	22,088.10	11,705.40	5,972.05
For outlays	2,110.21	—	—	—
All other	—	52.65	—	—
Commercial	133,389.52	12,763.91	48,101.45	58,601.89
Special assessments	1,993.30	129.26	—	—
To meet expenses	1,993.30	129.26	—	—
To meet outlays	—	—	—	—
Privileges	9,273.72	4,463.02	6,268.38	5,723.72
Departmental	11,795.05	6,058.51	7,652.93	26,477.95
General government	574.09	399.05	—	1,333.58
Protection of persons and property	300.38	30.65	994.30	158.03
Health and sanitation	460.71	—	587.82	1,556.97
Highways	188.42	2,048.00	—	107.53
Charities	4,899.62	3,230.25	5,222.84	16,686.70
Soldiers' benefits	276.00	120.00	252.00	1,960.39
Schools	3,755.00	212.91	514.83	4,535.75
Libraries	—	6.40	79.14	64.00
Recreation	—	—	—	—
Unclassified	1,340.83	11.25	2.00	75.00
Public service enterprises	100,761.62	—	32,044.65	17,675.24
Electric light	80,852.00	—	—	—
Water	19,895.12	—	32,044.65	17,675.24
All other	14.50	—	—	—
Cemeteries	2,012.50	39.00	—	4,449.16
Interest	7,553.33	2,074.12	2,135.49	4,275.82
On sinking funds	—	—	—	—
On trust and investment funds	1,762.37	38.46	—	662.79
All other	5,790.96	2,035.66	2,135.49	3,613.03
NON-REVENUE.	\$357,549.20	\$140,142.04	\$185,555.41	\$282,688.77
Offsets to outlays	421.73	4,899.61	—	2,850.00
Departmental	144.75	4,899.61	—	2,850.00
Public service enterprises	276.98	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	298,610.63	120,825.54	150,000.00	250,000.00
Loans, general purposes	14,610.63	8,825.54	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	284,000.00	115,000.00	150,000.00	250,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	1,529.26	—	273.52
From sinking funds	—	—	—	—
All other	—	1,529.26	—	273.52
Refunds	1,524.41	621.42	275.62	497.39
Agency, trust, and investment	56,992.43	12,266.21	35,279.79	29,067.86
Taxes and licenses for State	11,907.95	6,305.00	18,797.87	9,981.50
Taxes for county	9,937.53	6,465.36	15,606.71	14,696.62
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	34,400.06	65.05	875.21	4,389.74
All other	746.89	430.80	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$379,243.24	\$146,958.99	\$311,811.46	\$264,313.32
Premiums	—	—	—	—
Municipal indebtedness	298,610.63	120,825.54	150,000.00	250,000.00
Transfers and refunds	1,524.41	2,150.68	275.62	770.91
Agency, trust, and investment	56,992.43	12,266.21	35,279.79	29,067.86
Total receipts	\$736,370.71	\$282,201.42	\$497,366.87	\$544,152.09
Balance on hand, including funds	4,955.29	10,191.95	46,947.75	38,929.33
GRAND TOTAL	\$741,326.00	\$292,393.37	\$544,314.62	\$583,081.42

Graded According to Population of 1930 — Continued.

PAYMENTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
Maintenance	\$315,503.69	\$122,492.14	\$248,805.83	\$233,602.55
<i>Departmental</i>	<i>252,516.31</i>	<i>122,405.14</i>	<i>233,937.95</i>	<i>225,454.88</i>
General government	17,750.01	11,498.82	16,364.61	15,497.24
Protection of persons and property	25,443.50	7,071.44	30,006.29	15,335.88
Health and sanitation	10,284.51	3,406.61	15,820.98	7,378.60
Highways	34,572.73	32,574.34	35,244.62	26,504.66
Charities	53,631.88	10,998.77	36,906.63	66,255.80
Soldiers' benefits	5,340.18	1,112.71	1,994.85	5,590.01
Schools	98,841.98	53,707.79	90,938.54	79,454.13
Libraries	624.02	1,134.96	2,246.25	6,264.37
Recreation	1,905.93	212.35	2,482.44	193.73
Pensions	300.00	—	—	812.00
Unclassified	3,821.57	687.35	1,932.74	2,168.46
<i>Public service enterprises</i>	<i>59,356.75</i>	<i>—</i>	<i>14,867.88</i>	<i>5,672.96</i>
Electric light	49,219.89	—	—	—
Water	10,116.86	—	14,867.88	5,672.96
All other	—	—	—	—
Cemeteries	5,650.63	87.00	—	2,474.71
Administration of trust funds	—	—	—	—
Interest	18,036.69	4,197.02	28,066.19	12,217.92
<i>Loans, general purposes</i>	<i>13,162.94</i>	<i>4,197.02</i>	<i>8,246.19</i>	<i>11,507.32</i>
<i>Loans, public service enterprises</i>	<i>4,873.75</i>	<i>—</i>	<i>19,820.00</i>	<i>710.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	34,860.27	16,940.73	5,424.79	6,897.02
<i>Departmental</i>	<i>13,893.01</i>	<i>16,940.73</i>	<i>4,736.78</i>	<i>6,897.02</i>
General government	610.63	—	250.00	—
Protection of persons and property	—	2,062.76	—	—
Health and sanitation	3,810.16	7,763.17	—	—
Highways	8,275.57	7,085.54	3,025.37	6,897.02
Charities	37.60	—	—	—
Schools	1,159.05	29.26	1,047.49	—
Libraries	—	—	—	—
Recreation	—	—	413.92	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>16,752.89</i>	<i>—</i>	<i>688.01</i>	<i>—</i>
Electric light	15,865.38	—	—	—
Water	887.51	—	688.01	—
All other	—	—	—	—
Cemeteries	4,214.37	—	—	—
Municipal indebtedness	311,550.00	120,400.00	188,000.00	277,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>46,550.00</i>	<i>5,400.00</i>	<i>38,000.00</i>	<i>12,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>265,000.00</i>	<i>115,000.00</i>	<i>150,000.00</i>	<i>265,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,529.26	—	273.52
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,529.26</i>	<i>—</i>	<i>273.52</i>
Refunds	1,524.41	621.42	275.62	497.39
Agency, trust, and investment	57,748.29	13,775.41	35,279.79	29,357.13
<i>Taxes and licenses for State</i>	<i>11,907.95</i>	<i>6,305.00</i>	<i>18,797.87</i>	<i>9,981.50</i>
<i>Taxes for county</i>	<i>9,937.53</i>	<i>5,465.36</i>	<i>15,606.71</i>	<i>14,696.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>35,822.34</i>	<i>1,674.25</i>	<i>875.21</i>	<i>4,679.01</i>
<i>All other</i>	<i>580.47</i>	<i>430.80</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$333,540.38	\$126,689.16	\$276,872.02	\$245,820.47
Permanent debt (except from sinking funds)	46,550.00	5,400.00	38,000.00	12,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,860.27	16,940.73	5,424.79	6,897.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	265,000.00	115,000.00	150,000.00	265,000.00
Transfers (except to sinking funds) and refunds	1,524.41	2,150.68	275.62	770.91
Agency, trust, and investment	57,748.29	13,775.41	35,279.79	29,357.13
Total payments	\$739,223.35	\$279,955.98	\$505,852.22	\$560,645.53
<i>Balance on hand, including funds</i>	<i>2,102.65</i>	<i>12,437.39</i>	<i>38,462.40</i>	<i>22,435.89</i>
GRAND TOTAL	\$741,326.00	\$292,393.37	\$544,314.62	\$583,081.42

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
REVENUE.	\$255,653.18	\$218,820.86
General	202,899.24	174,590.75
<i>Taxes</i>	<i>196,329.69</i>	<i>144,652.09</i>
Property, poll, and income	185,266.26	137,602.91
Corporation, bank, etc.	11,063.43	6,949.18
<i>Licenses and permits</i>	<i>352.50</i>	<i>434.83</i>
<i>Fines and forfeits</i>	<i>315.00</i>	<i>276.06</i>
<i>Grants and gifts</i>	<i>5,902.05</i>	<i>29,327.77</i>
For expenses	5,902.05	29,327.77
For outlays	—	—
All other	—	—
Commercial	52,753.94	44,230.11
<i>Special assessments</i>	<i>96.37</i>	<i>13.00</i>
To meet expenses	—	13.00
To meet outlays	96.37	—
<i>Privileges</i>	<i>9,203.89</i>	<i>8,996.86</i>
<i>Departmental</i>	<i>20,460.92</i>	<i>14,283.09</i>
General government	65.72	626.50
Protection of persons and property	95.50	95.41
Health and sanitation	252.14	1,267.17
Highways	335.61	24.00
Charities	18,364.90	8,138.75
Soldiers' benefits	860.00	177.16
Schools	351.16	3,934.62
Libraries	135.89	—
Recreation	—	—
Unclassified	—	19.48
<i>Public service enterprises</i>	<i>17,366.86</i>	<i>—</i>
Electric light	—	—
Water	17,366.86	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>5,625.90</i>	<i>20,937.16</i>
On sinking funds	—	—
On trust and investment funds	728.94	18,680.96
All other	4,896.96	2,256.20
NON-REVENUE.	\$243,328.67	\$215,503.67
Offsets to outlays	455.47	—
<i>Departmental</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>455.47</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	226,500.00	125,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>226,500.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>
Transfers	123.52	21,651.30
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
All other	123.52	21,651.30
Refunds	403.21	324.07
Agency, trust, and investment	15,846.47	68,528.30
<i>Taxes and licenses for State</i>	<i>10,000.50</i>	<i>10,212.00</i>
<i>Taxes for county</i>	<i>5,630.05</i>	<i>7,803.35</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>215.92</i>	<i>37,061.32</i>
All other	—	13,451.63
RECAPITULATION.		
Revenue and offsets to outlays	\$256,108.65	\$218,820.86
Premiums	—	—
Municipal indebtedness	226,500.00	125,000.00
Transfers and refunds	526.73	21,975.37
Agency, trust, and investment	15,846.47	68,528.30
Total receipts	\$498,981.85	\$434,324.53
Balance on hand, including funds	29,358.58	23,575.89
GRAND TOTAL	\$528,340.43	\$457,900.42

Graded According to Population of 1930 — Continued.

PAYMENTS.	Foxborough POPULATION 5,347	Easton POPULATION 5,298
Maintenance	\$202,759.53	\$208,826.32
<i>Departmental</i>	<i>187,885.89</i>	<i>208,826.32</i>
General government	12,896.28	11,086.43
Protection of persons and property	16,665.43	13,944.05
Health and sanitation	7,798.51	10,100.41
Highways	34,898.76	36,153.42
Charities	40,475.08	32,090.08
Soldiers' benefits	4,134.59	4,606.51
Schools	66,336.96	98,631.76
Libraries	2,559.69	—
Recreation	277.97	65.21
Pensions	—	491.04
Unclassified	1,842.62	1,657.41
<i>Public service enterprises</i>	<i>14,873.64</i>	<i>—</i>
Electric light	—	—
Water	14,873.64	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>
Interest	17,398.62	9,655.08
<i>Loans, general purposes</i>	<i>11,817.62</i>	<i>9,655.08</i>
<i>Loans, public service enterprises</i>	<i>5,581.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	3,361.31	7,105.07
<i>Departmental</i>	<i>2,374.58</i>	<i>7,105.07</i>
General government	21.85	—
Protection of persons and property	—	—
Health and sanitation	—	—
Highways	971.00	3,819.00
Charities	263.30	—
Schools	—	3,286.07
Libraries	—	—
Recreation	1,118.43	—
Unclassified	—	—
<i>Public service enterprises</i>	<i>986.73</i>	<i>—</i>
Electric light	—	—
Water	986.73	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	251,000.00	122,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>29,500.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>221,500.00</i>	<i>115,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	123.52	21,651.30
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>123.52</i>	<i>21,651.30</i>
Refunds	403.21	324.07
Agency, trust, and investment	16,451.89	66,186.65
<i>Taxes and licenses for State</i>	<i>10,000.50</i>	<i>10,212.00</i>
<i>Taxes for county</i>	<i>5,630.05</i>	<i>7,803.35</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>821.34</i>	<i>34,719.67</i>
<i>All other</i>	<i>—</i>	<i>13,451.63</i>

RECAPITULATION.

Maintenance and interest	\$220,158.15	\$218,481.40
Permanent debt (except from sinking funds)	29,500.00	7,500.00
Sinking fund requirements from revenue	—	—
Outlays	3,361.31	7,105.07
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	221,500.00	115,000.00
Transfers (except to sinking funds) and refunds	526.73	21,975.37
Agency, trust, and investment	16,451.89	66,186.65
Total payments	\$491,498.08	\$436,248.49
Balance on hand, including funds	36,842.35	21,651.93
GRAND TOTAL	\$528,340.43	\$457,900.42

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (83 TOWNS).		POPULATION 914,547
REVENUE.		\$55,394,212.38
General		42,960,667.70
<i>Taxes</i>		<i>40,994,632.21</i>
Property, poll, and income		39,450,582.50
Corporation, bank, etc.		1,544,049.71
<i>Licenses and permits</i>		<i>89,513.12</i>
<i>Fines and forfeits</i>		<i>57,347.45</i>
<i>Grants and gifts</i>		<i>1,816,713.45</i>
For expenses		1,773,870.97
For outlays		42,842.48
<i>All other</i>		<i>2,461.47</i>
Commercial		12,433,544.68
<i>Special assessments</i>		<i>478,296.19</i>
To meet expenses		85,142.43
To meet outlays		393,153.76
<i>Privileges</i>		<i>1,554,402.77</i>
<i>Departmental</i>		<i>2,692,392.82</i>
General government		106,137.54
Protection of persons and property		48,401.83
Health and sanitation		285,933.72
Highways		53,591.68
Charities		2,155,848.56
Soldiers' benefits		58,213.58
Schools		422,449.25
Libraries		30,268.25
Recreation		13,223.05
Unclassified		15,325.36
<i>Public service enterprises</i>		<i>6,668,882.54</i>
Electric light		3,010,638.91
Water		3,580,884.20
All other		77,359.43
<i>Cemeteries</i>		<i>215,548.41</i>
<i>Interest</i>		<i>924,021.95</i>
On sinking funds		19,922.81
On trust and investment funds		190,242.15
All other		713,856.99
NON-REVENUE.		\$44,743,401.15
Offsets to outlays		699,493.23
<i>Departmental</i>		<i>641,420.73</i>
<i>Public service enterprises</i>		<i>58,072.50</i>
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		37,998,012.55
<i>Loans, general purposes</i>		<i>1,471,336.17</i>
<i>Loans, public service enterprises</i>		<i>327,440.00</i>
<i>Loans, cemeteries</i>		<i>-</i>
<i>Bonds refunded, current year</i>		<i>36,034,078.60</i>
<i>Temporary loans (including revenue loans)</i>		<i>155,639.74</i>
<i>Unpaid warrants or orders, current year</i>		<i>9,518.04</i>
<i>Premiums</i>		<i>-</i>
Transfers		414,700.87
<i>From sinking funds</i>		<i>82,000.00</i>
<i>All other</i>		<i>332,700.87</i>
Refunds		223,743.71
Agency, trust, and investment		5,407,450.79
<i>Taxes and licenses for State</i>		<i>2,261,475.71</i>
<i>Taxes for county</i>		<i>1,092,450.97</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>1,048,443.74</i>
<i>All other</i>		<i>105,080.37</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$56,093,705.61
Premiums		9,518.04
Municipal indebtedness		37,988,494.51
Transfers and refunds		638,444.58
Agency, trust, and investment		5,407,450.79
Total receipts		\$100,137,613.53
Balance on hand, including funds		6,331,378.22
GRAND TOTAL		\$106,468,991.75

¹ Includes \$143.47 from administration of trust funds.² Includes \$140,451.23 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (83 TOWNS).		POPULATION 914,547
Maintenance		\$45,968,489.10
<i>Departmental</i>		<i>41,426,550.99</i>
General government		2,542,093.18
Protection of persons and property		5,378,378.21
Health and sanitation		2,761,390.21
Highways		4,924,617.08
Charities		17,039,578.26
Soldiers' benefits		999,783.68
Schools		15,377,365.79
Libraries		745,041.37
Recreation		811,972.04
Pensions		131,153.18
Unclassified		715,177.99
<i>Public service enterprises</i>		<i>4,216,222.79</i>
Electric light		2,243,529.95
Water		1,892,609.13
All other		80,083.71
<i>Cemeteries</i>		<i>320,823.99</i>
<i>Administration of trust funds</i>		<i>4,891.33</i>
Interest		3,211,273.92
<i>Loans, general purposes</i>		<i>2,637,926.01</i>
<i>Loans, public service enterprises</i>		<i>573,347.91</i>
<i>Loans, cemeteries</i>		<i>-</i>
Outlays		7,464,390.24
<i>Departmental</i>		<i>6,000,863.72</i>
General government		99,760.88
Protection of persons and property		154,174.91
Health and sanitation		1,179,852.59
Highways		2,228,635.49
Charities		348,342.19
Schools		1,972,690.76
Libraries		17,404.25
Recreation		304,688.43
Unclassified		55,314.22
<i>Public service enterprises</i>		<i>1,361,657.83</i>
Electric light		569,523.06
Water		792,134.17
All other		-
<i>Cemeteries</i>		<i>41,868.69</i>
Municipal indebtedness		38,789,101.63
<i>From sinking funds</i>		<i>82,000.00</i>
<i>From revenue and other sources</i>		<i>5,381,809.24</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>33,868,734.71</i>
<i>Warrants or orders, previous years</i>		<i>56,557.68</i>
Transfers		414,700.87
<i>To sinking funds from revenue</i>		<i>10,614.56</i>
<i>All other</i>		<i>404,086.31</i>
Refunds		223,743.71
Agency, trust, and investment		5,313,001.32
<i>Taxes and licenses for State</i>		<i>2,361,475.71</i>
<i>Taxes for county</i>		<i>1,992,450.97</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>956,695.67</i>
<i>All other</i>		<i>102,378.97</i>
RECAPITULATION.		
Maintenance and interest		\$49,179,763.02
Permanent debt (except from sinking funds)		5,381,809.24
Sinking fund requirements from revenue		10,614.56
Outlays		7,464,390.24
Permanent debt from sinking funds		82,000.00
Bonds refunded, current year		-
Temporary loans		33,325,292.39
Transfers (except to sinking funds) and refunds		627,830.02
Agency, trust, and investment		5,313,001.32
Total payments		\$101,384,700.79
Balance on hand, including funds		5,084,290.96
GRAND TOTAL		\$106,468,991.75

¹ Includes \$235,395.29 for municipal general hospitals.² Includes gas. See footnotes on pp. 87 and 103.³ Includes \$27,276.29 for municipal general hospitals.⁴ Includes \$7,000 serial loan paid from sewer assessment surplus; \$875 paid from offsets to outlays; \$840 paid to the county for debt incurred for bridge purposes.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932.*

	TOWNS. (Population over 5,000)	Totals	Loans for General Purposes	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Other	
Brookline	\$2,984,000.00	\$2,362,000.00	\$322,000.00	\$300,000.00	—	—
Arlington	2,377,406.10	1,611,500.00	258,000.00	500,000.00	—	\$7,906.10
Watertown	2,462,000.00	1,706,000.00	36,000.00	700,000.00	1 \$20,000.00	—
Framingham	2,140,400.00	1,313,900.00	376,500.00	450,000.00	—	—
Belmont	1,619,000.00	1,246,500.00	172,500.00	200,000.00	—	—
Methuen	1,121,220.00	548,400.00	152,820.00	410,000.00	1 10,000.00	—
Weymouth	1,464,000.00	866,000.00	98,000.00	500,000.00	—	—
Winthrop	650,500.00	366,500.00	84,000.00	200,000.00	—	—
West Springfield	1,590,000.00	1,205,000.00	85,000.00	300,000.00	—	—
Milton	1,341,000.00	707,000.00	374,000.00	250,000.00	10,000.00	—
Wakfield	1,235,000.00	768,500.00	306,500.00	320,000.00	—	—
Braintree	1,324,000.00	1,105,000.00	44,000.00	375,000.00	—	—
Greenfield	503,500.00	375,500.00	78,000.00	50,000.00	—	—
Dedham	742,070.45	565,550.00	—	175,000.00	—	1,520.45
Norwood	1,438,171.99	1,082,900.00	38,000.00	300,000.00	—	17,371.99
Milford	276,850.64	121,000.00	—	115,000.00	—	40,850.64
Saugus	508,000.00	197,500.00	35,500.00	275,000.00	—	—
Southbridge	230,000.00	100,000.00	—	130,000.00	—	—
Natick	996,121.50	428,100.00	143,021.50	425,000.00	—	—
Plymouth	416,716.66	216,000.00	90,666.66	110,000.00	—	—
Webster	655,900.00	448,000.00	—	207,900.00	—	—
Danvers	814,700.00	475,000.00	339,700.00	—	—	—
Clinton	198,000.00	4,000.00	3,000.00	191,000.00	—	—
Winchester	1,365,000.00	1,137,000.00	28,000.00	200,000.00	—	—
Adams	806,000.00	501,000.00	—	305,000.00	—	—
Amesbury	381,000.00	106,000.00	125,000.00	150,000.00	—	—
Wellesley	1,613,000.00	990,000.00	373,000.00	250,000.00	—	—
Easthampton	214,000.00	44,000.00	—	170,000.00	—	—
Farhaven	432,520.00	292,520.00	—	140,000.00	—	—
Needham	1,417,000.00	1,065,000.00	52,000.00	300,000.00	—	—
Athol	856,000.00	194,000.00	87,000.00	75,000.00	—	—
Swampscott	832,300.00	627,300.00	55,000.00	150,000.00	—	—
North Attleborough	272,000.00	171,000.00	51,000.00	50,000.00	—	—
Stoneham	499,000.00	332,000.00	15,000.00	152,000.00	—	—
Andover	287,000.00	277,000.00	10,000.00	—	—	—
Reading	669,500.00	287,000.00	182,500.00	200,000.00	—	—
Northbridge	200,719.33	188,000.00	—	—	—	12,719.33
Palmer	233,000.00	158,000.00	—	75,000.00	—	—
Lexington	1,147,500.00	590,500.00	262,000.00	295,000.00	—	—
Bridgewater	553,000.00	55,000.00	418,000.00	80,000.00	—	—
Ludlow	344,000.00	254,000.00	—	90,000.00	—	—

Dartmouth	571,500.00	298,000.00	223,500.00	50,000.00	-	-
Marblehead	865,000.00	655,000.00	210,000.00	-	-	-
Middleborough	211,199.20	100,000.00	38,000.00	51,478.60	-	21,720.60
Hudson	444,700.00	255,500.00	149,200.00	40,000.00	-	-
Stoughton	459,000.00	275,000.00	39,000.00	145,000.00	-	-
Montague	175,000.00	169,000.00	6,000.00	-	-	-
Whitman	337,000.00	184,000.00	3,000.00	150,000.00	-	-
Rockland	365,000.00	214,000.00	-	151,000.00	-	-
Concord	821,500.00	444,500.00	302,000.00	75,000.00	-	-
Ware	160,900.00	82,900.00	8,000.00	70,000.00	-	-
Walpole	670,500.00	400,500.00	170,000.00	100,000.00	-	-
Barnstable	325,000.00	125,000.00	-	200,000.00	-	-
Maynard	279,000.00	279,000.00	-	-	-	-
Agawam	450,000.00	290,000.00	60,000.00	100,000.00	-	-
Grafton	118,500.00	43,500.00	-	75,000.00	-	-
Franklin	430,700.00	261,700.00	-	100,000.00	-	-
Chelmsford	156,328.00	104,328.00	-	52,000.00	-	-
North Andover	151,000.00	114,000.00	2,000.00	35,000.00	-	-
Millbury	120,500.00	40,500.00	-	80,000.00	-	-
Dracut	214,052.79	81,000.00	-	130,000.00	-	3,052.79
Shrewsbury	479,400.00	182,900.00	96,500.00	200,000.00	-	-
South Hadley	368,500.00	312,500.00	6,000.00	50,000.00	-	-
Hingham	196,520.83	196,500.00	-	-	-	20.93
Randolph	265,500.00	150,000.00	14,500.00	101,000.00	-	-
Westborough	131,700.00	55,500.00	-	75,000.00	1,200.00	-
Mansfield	303,500.00	113,500.00	110,000.00	80,000.00	-	-
Uxbridge	71,270.56	46,000.00	17,500.00	-	-	7,770.56
Spencer	152,000.00	99,000.00	28,000.00	25,000.00	-	-
Winchendon	301,500.00	211,500.00	-	90,000.00	-	-
Auburn	213,064.36	115,500.00	-	67,000.00	-	-
Great Barrington	126,000.00	76,000.00	-	50,000.00	-	30,564.36
Amherst	138,000.00	138,000.00	-	-	-	-
BillERICA	340,100.00	206,500.00	83,600.00	50,000.00	-	-
Abington	184,000.00	11,000.00	53,000.00	120,000.00	-	-
Canton	180,500.00	80,000.00	25,500.00	75,000.00	-	-
Wareham	50,368.44	44,000.00	-	-	-	12,308.44
Ipswich	323,910.63	122,210.63	107,700.00	94,000.00	-	-
Tewksbury	55,625.54	10,625.54	-	45,000.00	-	-
Somerset	603,000.00	129,000.00	474,000.00	-	-	-
Orange	204,100.00	112,100.00	17,000.00	75,000.00	-	-
Foxborough	333,000.00	101,000.00	122,000.00	110,000.00	-	-
Easton	152,500.00	127,500.00	-	25,000.00	-	-
83 Towns	\$51,583,477.12	\$32,147,434.17	\$7,136,708.16	\$12,102,378.60	\$41,200.00	\$155,756.19

¹ In anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1932.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1932, together with the supplemental assessment of December, 1932.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as are found in Watertown, Methuen and Westborough (see footnote on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater	9,055	8.3	\$5,671,525	\$473,000.00	—	\$473,000.00
2 Concord	7,477	6.7	10,138,611	746,500.00	\$63,512.66	682,987.34
3 Danvers	12,957	5.6	12,894,370	814,700.00	94,588.09	720,111.91
4 Hudson	8,469	5.5	7,323,743	404,700.00	—	404,700.00
5 Wakefield	16,318	4.7	23,046,713	1,075,000.00	—	1,075,000.00
6 Framingham	22,210	4.7	36,274,314	1,690,400.00	—	1,690,400.00
7 Needham	10,845	4.5	24,579,970	1,117,000.00	—	1,117,000.00
8 West Springfield	16,684	4.5	27,868,453	1,290,000.00	25,000.00	1,265,000.00
9 Somerset	5,398	4.5	13,295,549	603,000.00	—	603,000.00
10 Adams	12,697	4.3	11,585,145	501,000.00	—	501,000.00
11 Dartmouth	8,778	4.3	12,253,049	521,500.00	—	521,500.00
12 Maynard	7,156	4.2	6,646,405	279,000.00	—	279,000.00
13 Braintree	15,712	4.2	27,445,401	1,149,000.00	—	1,149,000.00
14 Norwood	15,049	4.1	27,458,355	1,120,900.00	—	1,120,900.00
15 Marblehead	8,668	4.0	21,382,492	865,000.00	—	865,000.00
16 Webster	12,992	3.9	11,374,726	448,000.00	—	448,000.00
17 Lexington	9,467	3.8	22,311,303	852,500.00	—	852,500.00
18 Foxborough	5,347	3.7	6,073,760	223,000.00	—	223,000.00
19 Winchendon	6,202	3.7	5,793,701	211,500.00	—	211,500.00
20 Methuen	21,069	3.6	19,393,334	701,220.00	—	701,220.00
21 Franklin	7,028	3.6	9,429,806	336,700.00	—	336,700.00
22 Agawam	7,095	3.5	9,958,774	350,000.00	—	350,000.00
23 Stoughton	8,204	3.4	9,141,404	314,000.00	—	314,000.00
24 Wellesley	11,439	3.4	39,919,895	1,363,000.00	—	1,363,000.00
25 Winchester	12,719	3.4	34,252,583	1,165,000.00	—	1,165,000.00
26 Walpole	7,273	3.3	17,070,680	570,500.00	—	570,500.00
27 South Hadley	6,773	3.3	9,611,176	318,500.00	—	318,500.00
28 Shrewsbury	6,910	3.2	8,748,107	279,400.00	—	279,400.00
29 Billerica	5,880	3.0	9,549,062	290,100.00	—	290,100.00
30 Watertown	34,913	3.0	57,578,226	1,742,000.00	—	1,742,000.00
31 Ipswich	5,599	2.9	7,878,334	229,910.63	—	229,910.63
32 Ludlow	8,876	2.9	8,782,126	254,000.00	—	254,000.00
33 Milton	16,434	2.8	38,893,282	1,091,000.00	—	1,091,000.00
34 Swampscott	10,346	2.7	24,905,475	682,300.00	—	682,300.00
35 Natick	13,589	2.7	20,118,306	571,121.50	20,174.96	550,946.54
36 Belmont	21,748	2.7	51,091,734	1,419,000.00	29,090.21	1,389,909.79
37 Reading	9,767	2.7	17,260,359	469,500.00	—	469,500.00
38 Spencer	6,272	2.7	4,719,399	127,000.00	—	127,000.00
39 Arlington	36,094	2.7	65,299,932	1,869,500.00	126,096.14	1,743,403.86
40 Randolph	6,553	2.5	6,466,028	164,500.00	—	164,500.00
41 Rockland	7,524	2.5	8,475,420	214,000.00	—	214,000.00
42 Fairhaven	10,951	2.4	12,264,283	292,520.00	—	292,520.00
43 Orange	5,365	2.3	5,613,293	129,100.00	—	129,100.00
44 Easton	5,298	2.3	5,545,753	127,500.00	—	127,500.00
45 Amesbury	11,899	2.2	10,345,760	231,000.00	—	231,000.00
46 Stoneham	10,060	2.2	15,740,806	347,000.00	—	347,000.00
47 Whitman	7,638	2.2	8,577,606	187,000.00	—	187,000.00
48 Dedham	15,136	2.1	26,374,166	565,550.00	—	565,550.00
49 Athol	10,677	2.1	11,705,904	281,000.00	—	281,000.00
50 Mansfield	6,364	2.1	7,844,413	223,500.00	32,000.00	163,500.00
51 Northbridge	9,713	2.1	9,149,642	188,000.00	60,000.00	188,000.00
52 No. Attleborough	10,197	2.1	10,827,739	222,000.00	—	222,000.00
53 Weymouth	20,882	2.0	48,378,459	964,000.00	—	964,000.00
54 Dracut	6,912	1.9	4,188,071	81,000.00	—	81,000.00
55 Auburn	6,147	1.8	6,331,689	115,500.00	—	115,500.00
56 Greenfield	15,500	1.8	25,742,311	453,500.00	—	453,500.00
57 Winthrop	16,852	1.7	26,217,158	450,500.00	—	450,500.00
58 Andover	9,969	1.7	17,098,675	287,000.00	—	287,000.00
59 Middleborough	8,608	1.6	8,635,410	138,000.00	—	138,000.00
60 Montague	8,081	1.6	11,027,461	175,000.00	—	175,000.00
61 Palmer	9,577	1.5	10,380,740	158,000.00	—	158,000.00
62 Brookline	47,490	1.5	177,380,852	2,684,000.00	—	2,684,000.00
63 Chelmsford	7,022	1.5	7,028,185	104,328.00	—	104,328.00
64 Saugus	14,700	1.4	16,330,196	233,000.00	—	233,000.00
65 Amherst	5,888	1.4	9,923,176	138,000.00	—	138,000.00
66 North Andover	6,961	1.4	8,562,192	116,000.00	—	116,000.00
67 Ware	7,385	1.3	7,171,829	90,900.00	—	90,900.00
68 Plymouth	13,042	1.3	24,353,032	306,666.66	—	306,666.66

TABLE III. — *Relation of Indebtedness to Valuation — 1932 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Hingham . .	6,657	1.2	\$15,973,259	\$196,500.00	—	\$196,500.00
70 Canton . .	5,816	1.2	9,131,681	105,500.00	—	105,500.00
71 Westborough . .	6,409	1.1	4,921,856	55,500.00	—	55,500.00
72 Abington . .	5,872	1.1	6,039,650	64,000.00	—	64,000.00
73 Grafton . .	7,030	0.9	4,713,044	43,500.00	—	43,500.00
74 Uxbridge . .	6,285	0.8	7,639,888	63,500.00	—	63,500.00
75 Great Barrington . .	5,934	0.8	9,500,508	76,000.00	—	76,000.00
76 Southbridge . .	14,264	0.8	12,681,462	100,000.00	—	100,000.00
77 Milford . .	14,741	0.8	15,537,353	121,000.00	—	121,000.00
78 Millbury . .	6,957	0.7	6,198,940	40,500.00	—	40,500.00
79 Barnstable . .	7,271	0.5	24,654,289	125,000.00	—	125,000.00
80 Easthampton . .	11,323	0.4	11,785,527	44,000.00	—	44,000.00
81 Wareham . .	5,686	0.3	13,295,857	44,000.00	—	44,000.00
82 Tewksbury . .	5,585	0.2	4,652,467	10,625.54	—	10,625.54
83 Clinton . .	12,817	0.1	13,662,700	7,000.00	—	7,000.00
83 Towns . .	914,547	2.6	\$1,485,088,309	\$39,294,142.33	\$450,462.06	\$38,843,680.27

TABLE IV. — *Debt Transactions for 1932 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 131), or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 123, under the section "Municipal Indebtedness."

Towns. (Population over 5,000)	INCURRED				CANCELLED					
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	\$305,000.00	—	\$1,700,000.00	—	—	\$364,425.00	\$24,000.00	\$1,400,000.00	—	—
Arlington	50,000.00	—	1,550,000.00	—	\$7,906.10	172,000.00	39,000.00	1,250,000.00	—	\$21,221.32
Watertown	40,000.00	—	2,200,000.00	—	—	220,000.00	25,000.00	2,050,000.00	—	—
Frammingham	—	—	1,050,000.00	\$20,000.00	—	151,900.00	37,500.00	1,000,000.00	—	—
Belmont	—	\$15,000.00	800,000.00	—	—	174,500.00	17,500.00	600,000.00	—	—
Methuen	15,000.00	6,440.00	1,120,000.00	10,000.00	—	95,500.00	19,000.00	935,000.00	—	—
Weymouth	38,000.00	—	1,200,000.00	—	—	77,000.00	44,500.00	1,000,000.00	—	—
Winthrop	—	—	370,000.00	—	—	88,700.00	12,000.00	430,000.00	—	—
West Springfield	—	—	1,000,000.00	—	—	112,500.00	8,000.00	945,000.00	—	—
Milton	9,000.00	—	850,000.00	10,000.00	—	84,000.00	32,000.00	675,000.00	—	—
Wakefield	—	—	695,000.00	—	—	93,500.00	42,500.00	675,000.00	—	—
Brantree	33,000.00	—	625,000.00	—	—	100,000.00	8,000.00	575,000.00	—	—
Greenfield	39,500.00	—	550,000.00	15,000.00	—	37,000.00	22,000.00	550,000.00	\$15,000.00	—
Dedham	—	—	635,000.00	—	—	124,295.00	—	460,000.00	—	—
Norwood	57,700.00	—	750,000.00	—	1,520.45	141,800.00	16,000.00	650,000.00	1,600.00	11,948.55
Milford	8,000.00	—	400,000.00	—	17,271.99	35,000.00	—	360,000.00	—	—
Saugus	100,000.00	—	425,000.00	—	40,850.64	16,500.00	8,000.00	400,000.00	—	—
Southbridge	10,000.00	—	625,000.00	—	—	43,050.00	—	605,000.00	—	—
Natick	17,500.00	5,400.00	725,000.00	—	—	81,500.00	15,710.50	700,000.00	—	—
Plymouth	—	90,000.00	460,000.00	—	50.00	38,500.00	2,666.66	430,000.00	—	50.00
Webster	10,000.00	—	322,900.00	—	—	55,000.00	20,700.00	340,000.00	—	—
Danvers	—	—	155,000.00	—	—	29,000.00	—	155,000.00	—	—
Clinton	—	—	335,000.00	—	—	5,000.00	1,500.00	271,400.00	—	—
Winchester	113,000.00	—	650,000.00	—	—	90,000.00	4,000.00	550,000.00	—	—
Adams	100,000.00	—	655,000.00	—	—	54,000.00	—	500,000.00	—	—
Amesbury	30,000.00	—	410,000.00	—	—	37,750.00	18,500.00	410,000.00	—	—
Wellesley	32,000.00	30,000.00	750,000.00	—	—	84,000.00	38,000.00	700,000.00	32,000.00	—
Easthampton	32,000.00	—	450,000.00	—	—	46,177.53	—	400,000.00	—	—
Fairhaven	3,000.00	—	370,000.00	—	—	28,135.00	—	320,000.00	—	—
Needham	—	—	790,000.00	—	—	93,000.00	12,000.00	790,000.00	—	—
Attol	20,000.00	—	300,000.00	20,000.00	—	35,000.00	22,000.00	275,000.00	20,000.00	—
Swampscott	—	—	550,000.00	—	—	65,050.00	8,000.00	500,000.00	—	—
North Attleborough	—	—	290,000.00	—	—	51,000.00	12,000.00	315,000.00	—	—
Stoughton	22,000.00	—	407,000.00	—	—	56,000.00	6,000.00	405,000.00	—	—
Stoneham	—	—	180,000.00	—	—	31,000.00	8,000.00	180,000.00	—	—
Andover	—	—	575,000.00	—	—	51,000.00	31,000.00	625,000.00	14,000.00	—
Reading	—	—	210,000.00	14,000.00	12,602.88	16,000.00	—	210,000.00	—	—
Northbridge	—	—	375,000.00	—	—	24,000.00	—	375,000.00	—	4,609.34
Palmer	—	—	795,000.00	—	—	83,000.00	—	800,000.00	—	—
Lexington	26,000.00	20,000.00	795,000.00	—	—	83,000.00	33,000.00	800,000.00	—	—

Bridgewater	-	-	-	250,000.00	-	-	10,000.00	21,000.00	235,000.00	-	-
Ludlow	-	-	-	375,000.00	-	-	19,000.00	-	315,000.00	-	-
Dartmouth	-	-	-	250,000.00	-	-	33,625.00	16,500.00	250,000.00	-	-
Marblehead	-	-	-	250,000.00	-	-	45,000.00	8,000.00	250,000.00	-	-
Middleborough	-	-	-	226,478.60	-	21,720.60	15,000.00	5,000.00	225,000.00	-	-
Hudson	-	-	-	170,000.00	-	-	32,000.00	22,350.00	150,000.00	-	-
Stoughton	-	-	-	345,000.00	-	-	80,500.00	7,000.00	390,000.00	-	-
Montague	-	-	-	200,000.00	-	-	21,000.00	3,000.00	200,000.00	-	-
Whitman	-	-	-	225,000.00	-	-	16,000.00	7,000.00	175,000.00	-	-
Rockland	-	-	-	282,000.00	-	-	17,000.00	-	266,000.00	-	-
Concord	-	-	110,000.00	300,000.00	-	-	40,000.00	22,500.00	300,000.00	-	-
Ware	-	-	-	270,000.00	-	-	10,050.00	1,000.00	240,000.00	-	-
Walpole	-	-	-	350,000.00	-	-	38,000.00	32,000.00	325,000.00	-	-
Barnstable	-	-	-	600,000.00	-	-	36,000.00	-	544,000.00	-	-
Maynard	-	-	-	63,000.00	-	-	19,000.00	-	65,000.00	-	-
Azawam	-	-	24,000.00	285,000.00	-	-	35,000.00	6,500.00	285,000.00	-	-
Grafton	-	-	-	155,000.00	-	-	8,500.00	-	155,000.00	-	-
Franklin	-	-	21,700.00	320,000.00	-	-	42,925.00	16,000.00	310,000.00	-	-
Chelmsford	-	-	20,000.00	109,000.00	-	-	13,916.00	-	132,000.00	-	-
North Andover	-	-	-	210,000.00	-	-	24,000.00	1,000.00	205,000.00	-	-
Millbury	-	-	-	220,000.00	-	-	25,500.00	-	240,000.00	-	-
Draught	-	-	8,000.00	210,000.00	-	3,052.79	9,000.00	15,500.00	220,000.00	-	799.74
Shrewsbury	-	-	20,000.00	300,000.00	-	-	34,000.00	2,000.00	275,000.00	-	-
South Hadley	-	-	-	200,000.00	-	-	33,500.00	-	150,000.00	-	-
Hingham	-	-	-	-	-	20.93	42,000.00	-	-	-	-
Randolph	-	-	2,500.00	161,000.00	-	-	17,500.00	2,000.00	140,000.00	-	-
Westborough	-	-	8,000.00	195,000.00	-	1,200.00	28,000.00	-	195,000.00	-	-
Naushafield	-	-	-	212,000.00	-	-	9,000.00	10,500.00	192,234.71	-	11,925.60
Uxbridge	-	-	-	120,000.00	-	-	13,000.00	6,000.00	140,000.00	-	-
Spencer	-	-	-	125,000.00	-	-	14,800.00	2,500.00	135,000.00	-	-
Winchendon	-	-	31,000.00	220,000.00	-	-	18,500.00	-	180,000.00	-	-
Auburn	-	-	-	147,000.00	-	-	20,650.00	-	150,000.00	-	-
Great Barrington	-	-	32,000.00	274,000.00	-	30,564.36	39,000.00	-	224,000.00	-	20,000.00
Amherst	-	-	-	75,000.00	-	-	30,500.00	-	75,000.00	-	-
Billerica	-	-	44,600.00	175,000.00	-	-	32,500.00	9,000.00	150,000.00	-	-
Abington	-	-	-	165,000.00	-	-	5,000.00	5,000.00	185,000.00	-	-
Canton	-	-	3,500.00	275,000.00	-	-	10,000.00	3,000.00	275,000.00	-	-
Wareham	-	-	-	140,000.00	-	-	4,500.00	-	140,000.00	-	-
Ipswich	-	-	14,610.63	284,000.00	-	12,308.44	30,200.00	16,350.00	265,000.00	-	-
Tewksbury	-	-	5,825.54	115,000.00	-	-	5,400.00	-	115,000.00	-	-
Somerset	-	-	-	150,000.00	-	-	15,000.00	23,000.00	150,000.00	-	-
Orange	-	-	-	250,000.00	-	-	11,300.00	1,500.00	265,000.00	-	-
Foxborough	-	-	-	226,500.00	-	-	12,000.00	17,500.00	221,500.00	-	-
Easton	-	-	-	125,000.00	-	-	7,500.00	-	115,000.00	-	-
83 Towns	-	-	\$1,471,336.17	\$327,440.00	\$35,911,878.60	\$122,200.00	\$4,161,248.53	\$890,777.16	\$33,166,134.71	\$102,600.00	\$56,557.68

TABLE V. — *Sinking and Loan Fund Payments to the State — 1932.*

Towns. (Population over 5,000)	AGGREGATES	Miscellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$96,172.16	—	\$96,172.16	\$42,382.46	\$18,508.48	\$35,281.22
Arlington . . .	26,990.74	—	26,990.74	6,389.21	6,822.52	13,779.01
Watertown . . .	33,075.67	—	33,075.67	13,531.75	5,907.86	13,636.06
Belmont . . .	19,449.58	—	19,449.58	4,754.76	5,067.94	9,626.88
Weymouth . . .	35,251.29	—	35,251.29	30,083.71	5,167.58	—
Winthrop . . .	12,664.48	—	12,664.48	2,579.03	2,695.58	7,386.87
Milton . . .	21,043.80	¹ \$1,125.39	19,918.41	9,031.80	3,949.60	6,937.01
Wakefield . . .	4,754.52	—	4,754.52	2,324.31	2,430.21	—
Braintree . . .	26,163.94	² 1,000.00	25,163.94	22,392.71	2,771.23	—
Dedham . . .	9,730.26	¹ 1,016.48	8,713.78	5,999.93	2,713.85	—
Norwood . . .	30,934.61	¹ 1,960.36	28,974.25	28,974.25	—	—
Saugus . . .	1,530.54	—	1,530.54	—	1,530.54	—
Winchester . . .	6,816.03	—	6,816.03	3,332.58	3,483.45	—
Wellesley . . .	13,113.89	—	13,113.89	9,127.55	3,986.34	—
Needham . . .	8,348.88	—	8,348.88	5,808.44	2,540.44	—
Swampscott . . .	8,183.37	—	8,183.37	—	2,816.23	5,367.14
Stoneham . . .	7,344.00	—	7,344.00	1,549.54	1,623.84	4,170.62
Reading . . .	1,623.83	—	1,623.83	1,623.83	—	—
Lexington . . .	5,919.69	—	5,919.69	1,400.96	—	4,518.73
Stoughton . . .	10,491.89	¹ 435.63	10,056.26	10,056.26	—	—
Walpole . . .	16,986.36	¹ 471.94	16,514.42	16,514.42	—	—
Hingham . . .	1,662.66	—	1,662.66	—	1,662.66	—
Canton . . .	12,691.36	¹ 1,488.42	11,202.94	10,188.92	1,014.02	—
Totals . . .	\$410,943.55	\$7,498.22	\$403,445.33	\$228,046.42	\$74,695.37	\$100,703.54

¹ Deepening Neponset River.² Grade crossing.

The following towns over 5,000 population made no sinking and loan fund payments in 1932 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dartmouth	Marblehead	Rockland
Adams	Dracut	Maynard	Shrewsbury
Agawam	Easthampton	Methuen	Somerset
Amesbury	Easton	Middleborough	Southbridge
Amherst	Fairhaven	Milford	South Hadley
Andover	Foxborough	Millbury	Spencer
Athol	Framingham	Montague	Tewksbury
Auburn	Franklin	Natick	Uxbridge
Barnstable	Grafton	North Andover	Ware
BillERICA	Great Barrington	North Attleborough	Wareham
Bridgewater	Greenfield	Northbridge	Webster
Chelmsford	Hudson	Orange	Westborough
Clinton	Ipswich	Palmer	West Springfield
Concord	Ludlow	Plymouth	Whitman
Danvers	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932*

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline . . .	\$483,722.16	¹ \$387,550.00	—	\$96,172.16	80.1	—	19.9
Arlington . . .	239,990.74	211,000.00	\$2,000.00	26,990.74	87.9	0.8	11.3
Watertown . . .	278,075.67	245,000.00	—	33,075.67	88.1	—	11.9
Framingham . . .	189,400.00	189,400.00	—	—	100.0	—	—
Belmont . . .	192,576.91	172,000.00	1,127.33	19,449.58	89.3	0.6	10.1
Methuen . . .	89,500.00	89,500.00	—	—	100.0	—	—
Weymouth . . .	156,751.29	121,500.00	—	35,251.29	77.5	—	22.5
Winthrop . . .	113,364.48	100,700.00	—	12,664.48	88.8	—	11.2
West Springfield . . .	120,500.00	120,500.00	—	—	100.0	—	—
Milton . . .	137,043.80	116,000.00	—	21,043.80	84.6	—	15.4
Wakefield . . .	140,754.52	136,000.00	—	4,754.52	96.6	—	3.4
Braintree . . .	134,163.94	108,000.00	—	26,163.94	80.5	—	19.5
Greenfield . . .	59,000.00	59,000.00	—	—	100.0	—	—
Dedham . . .	134,025.26	124,295.00	—	9,730.26	92.7	—	7.3
Norwood . . .	188,734.61	157,800.00	—	30,934.61	83.6	—	16.4
Milford . . .	35,000.00	35,000.00	—	—	100.0	—	—
Saugus . . .	26,030.54	24,500.00	—	1,530.54	94.1	—	5.9
Southbridge . . .	43,050.00	43,050.00	—	—	100.0	—	—
Natick . . .	89,710.50	86,710.50	3,000.00	—	96.7	3.3	—
Plymouth . . .	41,166.66	41,166.66	—	—	100.0	—	—

¹ Serial loans amounting to \$875 were paid from offsets, to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932—*
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Webster	\$55,000.00	\$55,000.00	—	—	100.0	—	—
Danvers	52,686.23	48,200.00	\$4,486.23	—	91.5	8.5	—
Clinton	6,500.00	6,500.00	—	—	100.0	—	—
Winchester	100,816.03	94,000.00	—	\$6,816.03	93.2	—	6.8
Adams	54,000.00	54,000.00	—	—	100.0	—	—
Amesbury	56,250.00	56,250.00	—	—	100.0	—	—
Wellesley	135,113.89	122,000.00	—	13,113.89	90.3	—	9.7
Easthampton	46,177.53	46,177.53	—	—	100.0	—	—
Fairhaven	28,135.00	28,135.00	—	—	100.0	—	—
Needham	113,348.88	105,000.00	—	8,348.88	92.6	—	7.4
Athol	42,000.00	42,000.00	—	—	100.0	—	—
Swampscott	81,233.37	73,050.00	—	8,183.37	89.9	—	10.1
North Attleborough	63,000.00	63,000.00	—	—	100.0	—	—
Stoneham	69,344.00	62,000.00	—	7,344.00	89.4	—	10.6
Andover	39,000.00	39,000.00	—	—	100.0	—	—
Reading	83,623.83	82,000.00	—	1,623.83	98.1	—	1.9
Northbridge	16,000.00	16,000.00	—	—	100.0	—	—
Palmer	24,000.00	24,000.00	—	—	100.0	—	—
Lexington	121,919.69	116,000.00	—	5,919.69	95.1	—	4.9
Bridgewater	31,000.00	31,000.00	—	—	100.0	—	—
Ludlow	19,000.00	19,000.00	—	—	100.0	—	—
Dartmouth	50,125.00	50,125.00	—	—	100.0	—	—
Marblehead	70,000.00	70,000.00	—	—	100.0	—	—
Middleborough	23,000.00	23,000.00	—	—	100.0	—	—
Hudson	54,350.00	54,350.00	—	—	100.0	—	—
Stoughton	47,991.89	37,500.00	—	10,491.89	78.1	—	21.9
Montague	24,000.00	24,000.00	—	—	100.0	—	—
Whitman	23,000.00	23,000.00	—	—	100.0	—	—
Rockland	17,000.00	17,000.00	—	—	100.0	—	—
Concord	52,501.00	52,500.00	1.00	—	100.0	—	—
Ware	11,050.00	11,050.00	—	—	100.0	—	—
Walpole	86,986.36	70,000.00	—	16,986.36	80.5	—	19.5
Barnstable	36,000.00	36,000.00	—	—	100.0	—	—
Maynard	19,000.00	19,000.00	—	—	100.0	—	—
Agawam	41,500.00	41,500.00	—	—	100.0	—	—
Grafton	8,500.00	8,500.00	—	—	100.0	—	—
Franklin	58,925.00	58,925.00	—	—	100.0	—	—
Chelmsford	13,916.00	13,916.00	—	—	100.0	—	—
North Andover	25,000.00	25,000.00	—	—	100.0	—	—
Millbury	25,500.00	25,500.00	—	—	100.0	—	—
Dracut	9,000.00	9,000.00	—	—	100.0	—	—
Shrewsbury	50,100.00	50,100.00	—	—	100.0	—	—
South Hadley	35,500.00	35,500.00	—	—	100.0	—	—
Hingham	43,662.66	42,000.00	—	1,662.66	96.2	—	3.8
Randolph	19,500.00	19,500.00	—	—	100.0	—	—
Westborough	28,000.00	28,000.00	—	—	100.0	—	—
Mansfield	19,500.00	19,500.00	—	—	100.0	—	—
Uxbridge	19,000.00	19,000.00	—	—	100.0	—	—
Spencer	17,300.00	17,300.00	—	—	100.0	—	—
Winchendon	11,500.00	² 11,500.00	—	—	100.0	—	—
Auburn	20,650.00	20,650.00	—	—	100.0	—	—
Great Barrington	39,000.00	39,000.00	—	—	100.0	—	—
Amherst	31,340.00	³ 31,340.00	—	—	100.0	—	—
Billerica	41,500.00	41,500.00	—	—	100.0	—	—
Abington	10,000.00	10,000.00	—	—	100.0	—	—
Canton	25,691.36	13,000.00	—	12,691.36	50.6	—	49.4
Wareham	4,500.00	4,500.00	—	—	100.0	—	—
Ipswich	46,550.00	46,550.00	—	—	100.0	—	—
Tewksbury	5,400.00	5,400.00	—	—	100.0	—	—
Somerset	38,000.00	38,000.00	—	—	100.0	—	—
Orange	12,800.00	12,800.00	—	—	100.0	—	—
Foxborough	29,500.00	29,500.00	—	—	100.0	—	—
Easton	7,500.00	7,500.00	—	—	100.0	—	—
83 Towns	\$5,384,548.80	\$4,962,990.69	\$10,614.56	\$410,943.55	92.2	0.2	7.6

¹ Less than one-tenth of one percent.² Serial loans amounting to \$7,000 were paid from sewer assessment surplus.³ Includes \$840 paid Hampshire County on account of Connecticut River Bridge.

DIVISION C

CASH BALANCES

TABLE VII. — Cash Balances.

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1932					CASH AT END OF 1932						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline	\$570,472.76	\$566,508.71	—	\$2,223.49	\$1,740.56	—	\$315,934.24	\$311,345.29	—	\$2,659.97	\$1,928.98	—
Arlington	31,801.01	20,991.41	—	—	6,464.80	\$4,344.80	66,236.33	59,867.49	—	—	3,319.07	\$3,049.77
Watertown	146,119.02	146,226.32	—	147.70	—	1,745.00	99,464.80	98,499.25	—	510.80	14.75	440.00
Frammingham	120,708.34	119,117.40	—	339.93	1,096.01	1,155.00	109,589.53	107,005.84	—	365.68	1,621.78	596.23
Belmont	102,459.75	100,900.10	\$189.15	200.00	—	1,170.50	178,374.56	174,716.12	\$3,523.44	—	—	135.00
Methuen	58,315.11	58,315.11	—	—	—	—	64,517.17	64,517.17	—	—	—	—
Weymouth	213,747.38	208,655.88	—	—	—	5,091.50	288,403.21	283,216.05	—	—	—	5,187.16
Winthrop	166,039.24	165,776.30	—	—	—	262.94	101,702.19	101,367.35	—	61.00	—	273.84
West Springfield	107,432.09	107,151.09	1,876.05	—	1,674.95	40.00	110,774.54	109,267.27	285.75	—	1,181.52	40.00
Milton	88,067.83	69,704.86	—	639.28	837.61	16,886.08	174,298.42	159,989.86	—	200.28	156.35	13,951.93
Wakefield	157,667.07	129,906.18	—	—	425.00	27,335.89	125,251.76	95,930.43	—	—	425.00	28,896.33
Braintree	270,469.15	267,690.86	—	—	2,778.29	—	134,519.84	131,701.79	—	—	2,818.05	—
Greenfield	56,009.19	53,594.93	—	—	2,194.00	220.26	22,818.40	20,798.99	—	—	1,829.05	220.36
Dedham	252,407.29	249,982.80	—	—	608.40	1,816.09	131,837.50	129,573.64	—	—	593.01	1,670.85
Norwood	111,047.19	109,222.34	—	757.50	601.15	466.20	193,173.52	189,446.76	—	150.00	1,051.15	2,525.61
Milford	33,231.19	33,041.51	—	139.38	—	50.30	—	—	—	—	—	—
Saugus	11,879.41	11,221.78	—	—	182.35	475.28	121,767.18	121,148.18	—	140.00	273.72	205.28
Southbridge	26,364.09	25,712.32	—	—	110.18	541.59	41,810.29	41,241.55	—	—	84.75	483.99
Natick	48,373.71	47,865.51	—	—	508.20	—	29,338.68	28,642.58	—	—	696.10	—
Plymouth	50,833.67	50,833.67	—	—	—	—	96,564.74	96,564.74	—	—	—	—
Webster	52,291.43	52,257.58	—	—	33.85	—	69,549.54	69,497.10	—	—	52.44	—
Danvers	69,288.70	61,551.76	—	—	3,421.97	4,314.97	48,541.72	41,132.12	—	—	3,046.49	4,363.11
Clinton	6,101.49	3,171.09	—	265.40	—	665.00	20,680.88	20,040.62	—	50.26	—	590.00
Winchester	316,842.64	312,613.11	—	78.73	3,226.51	924.29	75,070.98	70,903.71	—	98.73	3,474.85	593.69
Adams	77,378.79	75,381.38	—	—	1,997.41	—	42,093.51	41,678.17	—	—	415.34	—
Amesbury	43,056.31	43,056.31	—	—	—	—	45,956.92	45,956.92	—	—	—	—
Wellesley	86,803.08	86,803.08	—	—	—	—	74,044.16	74,044.16	—	—	—	—
Eastampton	47,632.53	47,328.72	—	209.66	94.15	—	55,591.98	55,482.91	—	100.42	8.65	—
Fairhaven	22,010.88	21,243.83	—	—	767.05	—	41,736.14	41,143.83	—	—	592.31	—
Needham	214,990.65	199,712.99	—	—	1,191.26	14,086.40	131,485.22	130,547.21	—	—	489.64	448.37
Attol	67,822.01	67,697.66	—	—	—	124.35	85,620.95	85,496.60	—	—	—	124.35
Swampscott	131,696.54	131,277.63	—	—	414.91	4.00	125,993.18	125,594.53	—	—	393.90	4.75
North Attleborough	59,621.89	58,942.10	—	—	—	679.79	13,954.30	15,245.13	—	—	—	709.17
Stonham	34,866.20	34,689.14	—	—	—	177.06	2,093.27	1,724.67	—	—	—	368.60
Andover	87,225.43	84,761.27	—	—	2,464.16	—	93,773.96	90,789.40	—	—	—	59.20
Reading	119,083.55	111,955.98	—	—	—	—	54,572.28	47,130.96	—	—	—	54.25
Northbridge	39,135.96	39,135.96	—	—	—	—	46,671.15	46,671.15	—	—	100.35	—
Palmer	86,798.22	86,798.22	—	—	—	—	65,981.64	65,981.64	—	—	—	—
Lexington	136,984.10	136,488.12	—	235.50	—	260.48	115,143.33	114,632.72	—	299.09	—	241.52
Bedford	54,835.27	54,835.27	—	40.00	51.72	68.61	48,001.65	47,852.84	—	—	73.20	75.61
Ludlow	81,888.98	81,888.98	—	—	—	—	43,845.07	43,845.07	—	—	—	—

Dartmouth	53,370.51	388.55	31,106.77	30,718.22	388.55
Marblehead	135,775.22	32.00	142,530.32	141,084.13	39.60
Middleborough	10,814.98	1,321.00	1,212.02	1,212.02	—
Hudson	105,833.94	7,044.85	61,094.22	53,874.19	7,220.03
Stoughton	108,399.95	—	49,890.11	49,890.11	—
Montague	16,380.14	—	8,366.50	8,366.50	—
Whitman	21,140.93	8.00	49,699.18	49,699.18	—
Rockland	45,730.77	—	60,223.89	60,223.89	—
Concord	95,631.82	30.36	90,583.72	89,528.93	565.74
Ware	16,827.08	85.69	27,778.87	27,570.78	85.69
Walpole	129,560.62	594.63	32,105.72	27,179.20	418.32
Barnstable	11,098.77	1.09	31,714.53	31,714.53	—
Maynard	52,811.43	235.00	20,023.00	19,248.00	—
Agawam	9,889.45	143.68	5,716.35	4,126.98	—
Grafton	54,551.18	19.00	26,948.81	24,971.70	1,404.85
Franklin	49,916.45	283.64	31,250.79	31,147.02	260.93
Chelmsford	27,084.34	341.14	13,218.44	12,897.50	320.94
North Andover	9,989.45	1,000.00	24,349.31	23,311.33	1,000.00
Milbury	82,393.46	60.00	14,110.79	14,110.79	—
Dracut	10,568.21	817.20	12,234.58	10,677.59	1,254.63
Shrewsbury	116,143.30	3,162.10	110,036.12	106,510.13	—
South Hadley	62,797.76	70.05	12,593.80	11,639.15	48.89
Hingham	198,685.30	407.40	205,009.04	200,320.78	3,477.10
Randolph	3,744.75	3,552.62	7,376.88	6,857.72	3,672.72
Westborough	15,100.72	7.20	7,534.13	3,537.06	12.00
Mansfield	65.81	1,705.00	5,880.30	3,900.59	—
Uxbridge	5,524.48	730.57	2,081.87	915.48	1,979.71
Spencer	36,171.90	1,007.48	18,038.38	17,077.00	12.50
Winchendon	24,386.30	66.25	37,169.07	36,988.67	—
Woburn	882.58	195.95	170.19	170.19	77.00
Great Barrington	7,523.61	415.03	12,766.19	12,387.09	—
Amherst	51,408.09	378.50	15,020.10	47,747.90	—
Billerica	34,251.02	1,505.26	15,628.83	14,628.83	1,737.73
Abington	22,485.85	—	10,291.05	10,291.05	—
Canton	34,352.90	150.00	10,995.66	10,952.55	—
Wareham	10,796.48	8.36	—	—	43.11
Ipswich	4,955.29	—	2,102.65	2,102.65	—
Tewksbury	10,191.95	—	12,437.39	12,437.39	—
Somerset	46,947.75	—	38,462.40	38,462.40	—
Orange	38,929.33	—	22,435.89	22,435.89	—
Foxborough	29,358.58	28.10	36,842.35	36,767.23	75.12
Easton	23,575.89	3,184.47	21,651.93	19,096.15	2,555.78
83 Towns	\$6,331,378.22	\$2,065.20	\$11,018.47	\$49,395.39	\$110,057.42
	\$6,158,841.74	\$2,065.20	\$11,018.47	\$49,395.39	\$110,057.42
			\$5,084,290.96	\$4,926,910.90	\$93,558.32
			\$12,471.42	\$47,541.13	



PART III

TOWNS UNDER 5,000 POPULATION



DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1932**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
REVENUE.	\$170,466.04	\$583,721.62	\$159,866.03	\$120,994.15
General	139,642.85	447,187.74	140,437.41	105,971.18
Taxes	121,675.71	423,373.44	134,617.41	98,102.57
Property, poll, and income	116,106.88	415,862.86	133,665.62	95,804.14
Corporation, bank, etc.	5,568.83	7,510.58	951.79	2,298.43
Licenses and permits	187.50	1,447.60	440.00	35.00
Fines and forfeits	25.00	665.47	388.69	236.00
Grants and gifts	17,754.64	21,385.84	4,991.31	7,597.61
For expenses	17,604.64	21,385.84	4,991.31	7,597.61
For outlays	150.00	—	—	—
All other	—	316.49	—	—
Commercial	30,823.19	136,533.88	19,428.62	15,022.97
Special assessments	—	—	—	249.37
To meet expenses	—	—	—	—
To meet outlays	—	—	—	249.37
Privileges	5,012.57	18,259.30	7,459.96	2,693.50
Departmental	10,778.83	19,769.67	8,166.76	10,997.46
General government	47.00	1,376.80	4.00	—
Protection of persons and property	104.28	902.62	77.48	99.08
Health and sanitation	—	666.70	—	313.43
Highways	4,175.97	57.75	—	2,100.00
Charities	3,957.10	10,885.99	7,891.88	7,201.75
Soldiers' benefits	120.00	370.00	120.00	52.00
Schools	2,374.08	2,896.36	66.05	1,151.04
Libraries	—	243.44	7.35	—
Recreation	—	2,313.90	—	—
Unclassified	.40	56.11	—	80.16
Public service enterprises	11,315.03	91,465.76	—	—
Electric light	—	—	—	—
Water	11,315.03	91,465.76	—	—
All other	—	—	—	—
Cemeteries	2,133.20	1,678.74	—	—
Interest	1,683.56	5,360.41	3,801.90	1,082.64
On sinking funds	—	—	—	—
On trust and investment funds	48.10	1,137.16	412.62	—
All other	1,535.46	4,223.25	3,389.28	1,082.64
NON-REVENUE.	\$119,152.57	\$557,878.52	\$86,623.79	\$102,210.97
Offsets to outlays	—	1,375.10	—	12,836.86
Departmental	—	10.00	—	12,836.86
Public service enterprises	—	1,365.10	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	100,000.00	475,000.00	70,000.00	79,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	475,000.00	70,000.00	79,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	791.31	1,134.80	—
From sinking funds	—	—	—	—
All other	—	791.31	1,134.80	—
Refunds	105.18	1,569.47	377.57	394.11
Agency, trust, and investment	19,047.39	79,142.64	15,111.42	9,980.00
Taxes and licenses for State	6,565.50	29,409.70	7,999.50	5,111.00
Taxes for county	6,542.69	46,169.20	6,295.88	4,869.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	5,503.00	3,528.74	5.44	—
All other	436.20	35.00	810.60	—
RECAPITULATION.				
Revenue and offsets to outlays	\$170,466.04	\$585,096.72	\$159,866.03	\$133,831.01
Premiums	—	—	—	—
Municipal indebtedness	100,000.00	475,000.00	70,000.00	79,000.00
Transfers and refunds	105.18	2,360.78	1,512.37	394.11
Agency, trust, and investment	19,047.39	79,142.64	15,111.42	9,980.00
Total receipts	\$289,618.61	\$1,141,600.14	\$246,489.82	\$223,205.12
Balance on hand, including funds	16,673.69	157,650.39	25,225.81	2,460.76
GRAND TOTAL	\$306,292.30	\$1,299,250.53	\$271,715.63	\$225,665.88

Graded According to Population of 1930.

PAYMENTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
Maintenance	\$149,671.02	\$449,167.65	\$138,584.27	\$126,551.32
<i>Departmental</i>	<i>142,385.11</i>	<i>413,918.74</i>	<i>138,672.27</i>	<i>126,551.32</i>
General government	8,215.46	26,281.41	5,865.65	7,973.91
Protection of persons and property	6,246.88	94,789.12	2,788.74	5,871.96
Health and sanitation	3,185.29	12,589.85	4,800.43	3,159.89
Highways	28,839.44	74,464.03	20,323.27	12,170.22
Charities	20,249.16	40,835.44	34,298.72	42,884.88
Soldiers' benefits	3,228.31	1,266.00	1,211.50	4,957.52
Schools	69,845.18	142,521.15	68,567.88	46,934.18
Libraries	500.00	5,139.33	528.79	925.91
Recreation	9.46	8,765.37	10.29	35.69
Pensions	—	—	—	—
Unclassified	2,065.93	7,267.04	177.00	1,637.16
<i>Public service enterprises</i>	<i>4,898.26</i>	<i>33,208.90</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,898.26	33,208.90	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,387.65</i>	<i>2,013.12</i>	<i>12.00</i>	<i>—</i>
Administration of trust funds	—	26.89	—	—
Interest	6,417.82	30,080.60	7,417.01	4,117.38
<i>Loans, general purposes</i>	<i>6,069.07</i>	<i>23,171.85</i>	<i>7,417.01</i>	<i>4,117.38</i>
Loans, public service enterprises	348.75	6,908.75	—	—
Loans, cemeteries	—	—	—	—
Outlays	7,238.29	145,648.16	2,812.05	20,195.29
<i>Departmental</i>	<i>6,488.29</i>	<i>128,183.16</i>	<i>2,812.05</i>	<i>20,195.29</i>
General government	—	500.00	1,000.00	—
Protection of persons and property	301.86	9,959.88	—	—
Health and sanitation	—	6,277.64	—	—
Highways	5,186.43	16,473.93	287.65	20,195.29
Charities	—	—	—	—
Schools	—	88,178.61	1,524.40	—
Libraries	—	—	—	—
Recreation	—	6,793.10	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>17,465.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	17,465.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,750.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	106,000.00	485,000.00	105,000.00	64,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	16,000.00	75,000.00	10,000.00	9,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	410,000.00	95,000.00	55,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	—	791.31	1,134.80	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	791.31	1,134.80	—
Refunds	105.18	1,569.47	377.57	394.11
Agency, trust, and investment	19,095.49	80,758.49	15,163.81	9,980.00
<i>Taxes and licenses for State</i>	<i>6,565.50</i>	<i>29,409.70</i>	<i>7,999.50</i>	<i>6,111.00</i>
Taxes for county	6,542.69	46,169.20	6,295.88	4,869.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	5,551.10	5,179.59	57.83	—
All other	436.20	—	810.60	—
RECAPITULATION.				
Maintenance and interest	\$156,088.84	\$479,248.25	\$146,001.28	\$130,668.70
Permanent debt (except from sinking funds)	16,000.00	75,000.00	10,000.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,238.29	145,648.16	2,812.05	20,195.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	410,000.00	95,000.00	55,000.00
Transfers (except to sinking funds) and refunds	105.18	2,360.78	1,512.37	394.11
Agency, trust, and investment	19,095.49	80,758.49	15,163.81	9,980.00
Total payments	\$288,527.80	\$1,193,015.68	\$270,489.51	\$225,238.10
Balance on hand, including funds	17,764.50	106,234.85	1,226.12	427.78
GRAND TOTAL	\$306,292.30	\$1,299,250.53	\$271,715.63	\$225,665.88

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
REVENUE.	\$178,243.12	\$366,332.74	\$198,714.04	\$171,476.47
General	145,373.54	303,363.26	184,134.02	144,210.93
Taxes	133,048.47	292,288.63	173,603.15	138,257.31
Property, poll, and income	130,527.20	287,272.46	171,388.76	128,406.87
Corporation, bank, etc.	2,521.27	5,016.17	2,214.39	9,850.44
Licenses and permits	117.00	106.25	662.25	160.00
Fines and forfeits	283.35	506.00	488.40	19.31
Grants and gifts	11,889.54	10,462.38	9,380.22	5,774.31
For expenses	11,889.54	10,462.38	9,380.22	5,774.31
For outlays	—	—	—	—
All other	35.18	—	—	—
Commercial	32,869.58	62,969.48	14,580.02	27,265.54
Special assessments	72.60	3,313.16	—	858.48
To meet expenses	72.60	—	—	293.92
To meet outlays	—	3,313.16	—	564.56
Privileges	4,176.60	19,873.49	5,781.45	5,820.88
Departmental	23,807.62	6,485.25	3,040.28	8,695.72
General government	154.00	1,107.95	5.95	—
Protection of persons and property	63.12	19.60	88.41	57.76
Health and sanitation	—	517.02	1,007.96	923.31
Highways	104.89	283.42	2.25	11.00
Charities	19,321.85	1,597.44	1,571.33	5,366.12
Soldiers' benefits	308.50	—	—	1,555.33
Schools	3,811.76	377.68	284.38	612.29
Libraries	43.50	—	—	69.11
Recreation	—	2,384.85	—	—
Unclassified	—	197.29	80.00	.80
Public service enterprises	—	26,540.13	198.70	9,911.64
Electric light	—	—	—	—
Water	—	26,540.13	—	9,911.64
All other	—	—	198.70	—
Cemeteries	—	—	1,151.80	449.84
Interest	4,812.76	6,757.45	4,407.79	1,628.98
On sinking funds	—	—	—	—
On trust and investment funds	976.48	458.00	—	44.94
All other	3,836.28	6,299.45	4,407.79	1,584.04
NON-REVENUE.	\$134,952.49	\$289,409.62	\$319,329.69	\$105,723.15
Offsets to outlays	4,853.11	5,642.23	8,000.00	—
Departmental	4,853.11	2,336.01	8,000.00	—
Public service enterprises	—	3,306.22	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	112,550.53	240,000.00	290,000.00	90,000.00
Loans, general purposes	40,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	70,250.00	240,000.00	290,000.00	90,000.00
Unpaid warrants or orders, current year	2,300.53	—	—	—
Premiums	—	—	—	—
Transfers	1,227.13	—	—	—
From sinking funds	—	—	—	—
All other	1,227.13	—	—	—
Refunds	1,514.41	1,893.47	1,371.40	1,484.26
Agency, trust, and investment	14,807.31	41,873.92	19,958.29	14,238.89
Taxes and licenses for State	6,665.50	17,284.75	9,418.00	6,529.00
Taxes for county	6,938.00	19,271.19	7,448.66	6,575.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	826.61	4,958.58	2,218.83	843.49
All other	477.20	359.40	872.80	293.40
RECAPITULATION.				
Revenue and offsets to outlays	\$183,096.23	\$371,974.97	\$206,714.04	\$171,476.47
Premiums	—	—	—	—
Municipal indebtedness	112,550.53	240,000.00	290,000.00	90,000.00
Transfers and refunds	2,741.54	1,893.47	1,371.40	1,484.26
Agency, trust, and investment	14,807.31	41,873.92	19,958.29	14,238.89
Total receipts	\$313,195.61	\$655,742.36	\$518,043.73	\$277,199.62
Balance on hand, including funds	9,908.15	36,596.85	55,673.73	17,680.11
GRAND TOTAL	\$323,103.76	\$692,139.21	\$573,717.46	\$294,879.73

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
Maintenance	\$167,462.05	\$262,764.53	\$177,360.21	\$161,955.45
<i>Departmental</i>	<i>167,462.05</i>	<i>262,764.53</i>	<i>177,360.21</i>	<i>161,955.45</i>
General government	7,859.40	20,163.27	13,806.55	8,451.14
Protection of persons and property	6,961.42	23,188.04	12,333.56	8,702.71
Health and sanitation	3,781.36	17,272.94	13,315.54	6,975.91
Highways	26,608.69	28,686.17	38,103.84	29,411.63
Charities	50,107.44	11,074.27	21,105.06	24,751.59
Soldiers' benefits	8,690.40	6.00	2,196.51	4,705.38
Schools	59,978.13	129,318.23	71,870.89	69,746.00
Libraries	2,083.09	3,670.22	700.00	1,251.37
Recreation	169.40	11,037.43	10.83	95.42
Pensions	—	—	—	—
Unclassified	1,220.22	3,181.06	2,123.24	856.49
<i>Public service enterprises</i>	<i>2.50</i>	<i>14,831.75</i>	<i>171.15</i>	<i>6,167.43</i>
Electric light	—	—	—	—
Water	—	14,831.75	—	6,157.43
All other	2.50	—	171.15	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,623.04</i>	<i>850.38</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>335.15</i>	<i>—</i>	<i>—</i>
Interest	8,816.80	21,845.02	8,367.11	5,762.80
<i>Loans, general purposes</i>	<i>8,816.80</i>	<i>21,845.02</i>	<i>8,367.11</i>	<i>5,762.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>191.25</i>	<i>—</i>	<i>1,160.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,214.37	42,111.69	14,538.54	429.77
<i>Departmental</i>	<i>4,214.37</i>	<i>42,111.69</i>	<i>14,538.54</i>	<i>429.77</i>
General government	—	348.32	—	290.90
Protection of persons and property	—	—	297.00	—
Health and sanitation	—	10,375.41	—	—
Highways	3,502.74	22,170.23	13,361.82	44.37
Charities	360.00	—	—	—
Schools	351.63	579.70	813.36	94.50
Libraries	—	—	—	—
Recreation	—	615.27	—	—
Unclassified	—	8,022.76	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,022.76</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,022.76	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	123,875.00	265,500.00	314,160.00	93,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>11,875.00</i>	<i>40,500.00</i>	<i>14,160.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>112,000.00</i>	<i>225,000.00</i>	<i>300,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,227.13	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,227.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	1,514.41	1,893.47	1,371.40	1,484.26
Agency, trust, and investment	15,833.11	41,846.72	19,958.29	14,248.73
<i>Taxes and licenses for State</i>	<i>6,665.50</i>	<i>17,284.75</i>	<i>9,418.00</i>	<i>6,529.00</i>
<i>Taxes for county</i>	<i>6,938.00</i>	<i>19,271.19</i>	<i>7,448.66</i>	<i>6,573.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,852.41</i>	<i>4,941.58</i>	<i>2,218.53</i>	<i>853.33</i>
<i>All other</i>	<i>477.20</i>	<i>349.20</i>	<i>872.80</i>	<i>293.40</i>
RECAPITULATION.				
Maintenance and interest	\$176,278.85	\$284,609.55	\$185,727.32	\$167,718.25
Permanent debt (except from sinking funds)	11,875.00	40,500.00	14,160.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,214.37	42,111.69	14,538.54	429.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	112,000.00	225,000.00	300,000.00	80,000.00
Transfers (except to sinking funds) and refunds	2,741.54	1,893.47	1,371.40	1,484.26
Agency, trust, and investment	15,833.11	41,846.72	19,958.29	14,248.73
Total payments	\$322,942.87	\$635,961.43	\$535,755.55	\$276,881.01
Balance on hand, including funds	160.89	56,177.78	37,961.91	17,998.72
GRAND TOTAL	\$323,103.76	\$692,139.21	\$573,717.46	\$294,879.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
REVENUE.	\$209,486.93	\$187,395.74	\$137,952.59	\$125,615.37
General	176,918.61	127,277.81	122,271.08	104,580.20
Taxes	171,103.37	114,883.95	112,228.87	96,251.08
Property, poll, and income	154,741.61	110,155.54	109,103.62	94,899.39
Corporation, bank, etc.	16,361.76	4,728.41	3,125.25	1,351.69
Licenses and permits	73.00	152.00	232.75	162.50
Fines and forfeits	60.00	111.24	135.00	105.00
Grants and gifts	5,682.24	12,130.62	9,674.46	8,061.62
For expenses	5,682.24	12,130.62	9,674.46	8,061.62
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	32,568.32	60,117.93	15,681.51	21,035.17
Special assessments	50.00	—	380.83	103.20
To meet expenses	50.00	—	380.83	103.20
To meet outlays	—	—	—	—
Privileges	6,789.66	4,061.99	3,249.73	4,928.66
Departmental	19,054.27	19,481.12	7,128.53	4,320.25
General government	294.38	—	156.89	776.60
Protection of persons and property	112.19	42.00	50.94	106.60
Health and sanitation	—	—	408.05	—
Highways	107.95	2,797.63	—	96.51
Charities	11,222.59	13,527.12	6,256.87	2,735.84
Soldiers' benefits	360.00	1,188.92	—	100.00
Schools	6,625.58	1,839.28	194.28	422.95
Libraries	315.18	86.17	61.50	81.50
Recreation	—	—	—	—
Unclassified	16.40	—	—	.25
Public service enterprises	—	30,798.06	—	8,191.23
Electric light	—	30,798.06	—	—
Water	—	—	—	8,191.23
All other	—	—	—	—
Cemeteries	1,105.21	1,553.92	344.18	1,180.97
Interest	6,569.18	4,222.84	4,578.24	2,310.86
On sinking funds	—	—	—	—
On trust and investment funds	4,848.50	1,149.34	1,572.34	689.40
All other	720.68	3,073.50	3,005.90	1,621.46
NON-REVENUE.	\$182,396.75	\$144,745.49	\$158,520.20	\$105,227.02
Offsets to outlays	5,687.50	—	54.00	—
Departmental	6,687.50	—	54.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	134,000.00	125,003.33	130,000.00	95,000.00
Loans, general purposes	7,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	127,000.00	125,000.00	130,000.00	95,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	3.33	—	—
Transfers	4,911.19	1,688.84	3,382.58	—
From sinking funds	—	—	—	—
All other	4,911.19	1,688.84	3,382.58	—
Refunds	402.43	972.83	730.46	238.37
Agency, trust, and investment	37,395.63	17,080.49	24,353.16	9,988.65
Taxes and licenses for State	10,287.50	6,177.00	6,201.50	4,927.50
Taxes for county	15,948.60	6,330.00	4,699.75	2,720.13
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	11,032.33	4,379.09	10,711.67	2,341.02
All other	127.20	194.40	2,740.24	—
RECAPITULATION.				
Revenue and offsets to outlays	\$215,174.43	\$187,395.74	\$138,006.59	\$125,615.37
Premiums	—	3.33	—	—
Municipal indebtedness	134,000.00	125,000.00	130,000.00	95,000.00
Transfers and refunds	5,313.62	2,661.67	4,113.04	238.37
Agency, trust, and investment	37,395.63	17,080.49	24,353.16	9,988.65
Total receipts	\$391,883.68	\$332,141.23	\$296,472.79	\$230,842.39
Balance on hand, including funds	2,974.76	60,155.78	45,619.62	71,747.97
GRAND TOTAL	\$394,858.44	\$392,297.01	\$342,092.41	\$302,590.36

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
Maintenance	\$194,031.56	\$175,027.84	\$132,125.17	\$97,794.58
<i>Departmental</i>	<i>189,624.61</i>	<i>150,931.61</i>	<i>131,814.85</i>	<i>93,021.63</i>
General government	14,067.14	6,939.25	9,297.23	8,842.89
Protection of persons and property	9,491.65	7,725.09	7,236.87	9,461.38
Health and sanitation	3,664.68	2,837.69	7,881.47	3,563.88
Highways	29,108.03	22,961.59	7,814.43	22,786.22
Charities	40,769.39	46,088.75	26,589.10	12,759.50
Soldiers' benefits	4,043.01	6,005.32	2,700.00	131.00
Schools	76,468.58	54,882.20	67,463.61	31,741.73
Libraries	4,334.73	2,509.55	1,941.95	2,252.43
Recreation	2,999.80	8.27	108.09	180.66
Pensions	1,031.66	—	—	—
Unclassified	3,645.94	953.80	782.10	1,301.94
<i>Public service enterprises</i>	<i>—</i>	<i>21,993.16</i>	<i>—</i>	<i>2,146.47</i>
Electric light	—	21,993.16	—	—
Water	—	—	—	2,146.47
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,378.98</i>	<i>2,103.17</i>	<i>310.32</i>	<i>2,626.48</i>
Administration of trust funds	27.97	—	—	—
Interest	7,973.97	6,180.59	4,653.56	11,974.86
<i>Loans, general purposes</i>	<i>7,973.97</i>	<i>6,180.59</i>	<i>4,653.56</i>	<i>4,473.61</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,601.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,660.89	7,521.32	3,778.72	65,014.45
<i>Departmental</i>	<i>11,660.89</i>	<i>1,345.31</i>	<i>3,778.72</i>	<i>1,486.43</i>
General government	532.90	—	313.44	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	10,349.54	275.00	—	1,416.13
Charities	—	—	—	—
Schools	778.45	420.31	2,100.00	70.30
Libraries	—	—	1,278.40	—
Recreation	—	—	86.88	—
Unclassified	—	650.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>6,176.01</i>	<i>—</i>	<i>63,528.02</i>
Electric light	—	6,176.01	—	—
Water	—	—	—	63,528.02
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	127,500.00	135,000.00	123,250.00	105,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>17,500.00</i>	<i>10,000.00</i>	<i>3,250.00</i>	<i>20,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>125,000.00</i>	<i>120,000.00</i>	<i>85,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,911.19	1,688.84	3,382.58	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,911.19</i>	<i>1,688.84</i>	<i>3,382.58</i>	<i>—</i>
Refunds	402.43	972.83	730.46	238.37
Agency, trust, and investment	37,369.79	16,362.83	22,811.75	10,221.71
<i>Taxes and licenses for State</i>	<i>10,287.50</i>	<i>6,177.00</i>	<i>6,201.60</i>	<i>4,927.50</i>
<i>Taxes for county</i>	<i>15,948.60</i>	<i>6,330.00</i>	<i>4,699.75</i>	<i>2,720.13</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,006.49</i>	<i>3,661.43</i>	<i>8,980.18</i>	<i>2,674.08</i>
<i>All other</i>	<i>127.20</i>	<i>194.40</i>	<i>2,930.32</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$202,005.53	\$181,208.43	\$136,778.73	\$109,769.44
Permanent debt (except from sinking funds)	17,500.00	10,000.00	3,250.00	20,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,660.89	7,521.32	3,778.72	65,014.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,000.00	125,000.00	120,000.00	85,000.00
Transfers (except to sinking funds) and refunds	5,313.62	2,661.67	4,113.04	238.37
Agency, trust, and investment	37,369.79	16,362.83	22,811.75	10,221.71
Total payments	\$383,849.83	\$342,754.25	\$290,732.24	\$290,243.97
<i>Balance on hand, including funds</i>	<i>11,008.61</i>	<i>49,542.76</i>	<i>51,360.17</i>	<i>12,346.39</i>
GRAND TOTAL	\$394,858.44	\$392,297.01	\$342,092.41	\$302,590.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
REVENUE.	\$153,999.70	\$203,782.28	\$167,306.84	\$142,241.31
General	137,181.31	167,412.94	144,728.06	106,489.61
<i>Taxes</i>	<i>132,129.28</i>	<i>159,986.39</i>	<i>131,627.89</i>	<i>96,149.34</i>
Property, poll, and income	121,901.81	159,003.90	126,759.86	94,300.94
Corporation, bank, etc.	10,227.47	982.49	4,868.03	1,848.40
Licenses and permits	111.00	801.86	192.50	478.00
Fines and forfeits	183.50	60.00	230.00	230.00
Grants and gifts	4,757.53	6,564.69	12,677.67	9,632.27
For expenses	4,757.53	6,564.69	12,677.67	9,632.27
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	16,818.39	36,369.34	22,578.78	35,751.70
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>389.26</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	389.26	—
Privileges	6,905.06	4,936.99	4,363.90	5,702.11
Departmental	8,958.73	10,305.62	10,041.78	6,202.61
General government	1,455.00	4.00	357.35	237.35
Protection of persons and property	80.52	69.25	70.12	29.52
Health and sanitation	—	—	9.00	197.25
Highways	330.67	1,867.20	1,961.96	—
Charities	3,051.10	5,739.47	5,561.61	810.07
Soldiers' benefits	250.00	518.50	435.00	64.00
Schools	3,638.00	1,982.41	1,560.60	4,791.72
Libraries	—	74.79	73.83	58.70
Recreation	137.75	50.00	—	—
Unclassified	15.69	—	12.31	14.00
<i>Public service enterprises</i>	<i>—</i>	<i>15,196.17</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	15,196.17	—	—
All other	—	—	—	—
Cemeteries	875.08	702.90	2,233.83	207.00
Interest	1,079.52	5,227.66	5,560.01	23,639.93
On sinking funds	—	—	—	—
On trust and investment funds	25.31	394.45	1,122.71	21,692.98
All other	1,054.21	4,833.21	4,437.30	1,947.00
NON-REVENUE.	\$212,764.47	\$252,279.61	\$124,639.89	\$373,544.08
Offsets to outlays	12,067.76	11,183.80	76.00	9,263.28
Departmental	12,067.76	9,803.61	76.00	9,263.28
Public service enterprises	—	1,380.19	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	176,000.00	220,000.00	92,500.00	75,000.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	170,000.00	220,000.00	92,500.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	1,078.99	381.38	663.20
From sinking funds	—	—	—	—
All other	—	1,078.99	381.38	663.20
Refunds	244.25	267.87	352.26	271.19
Agency, trust, and investment	24,452.46	19,748.95	31,330.25	288,346.41
<i>Taxes and licenses for State</i>	<i>8,732.59</i>	<i>7,195.00</i>	<i>6,181.50</i>	<i>7,439.50</i>
Taxes for county	13,033.27	6,050.94	6,208.00	5,763.84
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,362.60	5,774.61	18,871.15	274,517.87
All other	324.00	728.40	69.60	625.20
RECAPITULATION.				
Revenue and offsets to outlays	\$166,067.46	\$214,966.08	\$167,382.84	\$151,504.59
Premiums	—	—	—	—
Municipal indebtedness	176,000.00	220,000.00	92,500.00	75,000.00
Transfers and refunds	244.25	1,346.86	733.64	934.39
Agency, trust, and investment	24,452.46	19,748.95	31,330.25	288,346.41
Total receipts	\$366,764.17	\$456,061.89	\$291,946.73	\$515,785.39
Balance on hand, including funds	21,903.56	21,634.64	1,375.26	17,856.88
GRAND TOTAL	\$388,667.73	\$477,696.53	\$293,321.99	\$533,641.77

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
Maintenance	\$152,998.29	\$154,774.86	\$148,019.06	\$135,359.52
<i>Departmental</i>	<i>150,623.67</i>	<i>140,868.02</i>	<i>146,161.11</i>	<i>134,877.56</i>
General government	9,065.28	9,162.47	7,276.47	7,662.30
Protection of persons and property	10,926.69	20,284.41	8,699.29	8,513.46
Health and sanitation	6,146.64	4,686.41	3,356.24	5,032.70
Highways	29,401.68	24,365.42	19,593.62	35,901.98
Charities	24,140.60	10,978.71	39,998.31	13,647.26
Soldiers' benefits	2,866.02	3,576.50	7,360.81	1,136.14
Schools	62,951.99	65,169.26	54,852.82	60,019.47
Libraries	2,399.48	790.57	2,067.52	2,041.63
Recreation	611.31	307.12	251.41	8.87
Pensions	—	542.00	—	—
Unclassified	2,113.98	1,005.15	2,704.62	913.75
<i>Public service enterprises</i>	<i>—</i>	<i>11,397.73</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	11,397.73	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,374.62</i>	<i>2,509.11</i>	<i>1,857.95</i>	<i>481.96</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,951.33	23,817.16	6,022.19	5,268.95
<i>Loans, general purposes</i>	<i>5,951.33</i>	<i>11,410.91</i>	<i>6,022.19</i>	<i>5,268.95</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>12,406.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,862.64	17,878.13	2,077.41	18,735.73
<i>Departmental</i>	<i>24,862.64</i>	<i>15,300.54</i>	<i>2,077.41</i>	<i>18,735.73</i>
General government	—	28.50	—	—
Protection of persons and property	225.00	1,694.75	—	—
Health and sanitation	—	12,711.56	—	—
Highways	24,128.09	—	701.31	13,599.28
Charities	—	—	30.80	—
Schools	509.55	815.73	1,345.30	3,044.32
Libraries	—	—	—	—
Recreation	—	50.00	—	—
Unclassified	—	—	—	2,092.13
<i>Public service enterprises</i>	<i>—</i>	<i>1,362.25</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,362.25	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,215.34</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	173,100.00	204,250.00	97,000.00	73,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,100.00</i>	<i>14,250.00</i>	<i>9,000.00</i>	<i>8,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>155,000.00</i>	<i>190,000.00</i>	<i>88,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,078.99	381.38	663.20
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,078.99</i>	<i>381.38</i>	<i>663.20</i>
Refunds	244.25	267.87	352.26	271.19
Agency, trust, and investment	24,302.46	15,118.46	31,288.06	286,150.12
<i>Taxes and licenses for State</i>	<i>8,732.59</i>	<i>7,195.00</i>	<i>6,181.50</i>	<i>7,439.60</i>
<i>Taxes for county</i>	<i>13,033.27</i>	<i>6,050.94</i>	<i>6,208.00</i>	<i>5,763.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,212.60</i>	<i>1,166.92</i>	<i>18,839.16</i>	<i>272,329.98</i>
<i>All other</i>	<i>324.00</i>	<i>705.60</i>	<i>59.40</i>	<i>616.80</i>
RECAPITULATION.				
Maintenance and interest	\$158,949.62	\$178,592.02	\$154,041.25	\$140,628.47
Permanent debt (except from sinking funds)	18,100.00	14,250.00	9,000.00	8,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,862.64	17,878.13	2,077.41	18,735.73
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	155,000.00	190,000.00	88,000.00	65,000.00
Transfers (except to sinking funds) and refunds	244.25	1,346.86	733.64	934.39
Agency, trust, and investment	24,302.46	15,118.46	31,288.06	286,150.12
Total payments	\$381,458.97	\$417,185.47	\$285,140.36	\$519,948.71
<i>Balance on hand, including funds</i>	<i>7,208.76</i>	<i>60,511.06</i>	<i>8,181.63</i>	<i>13,693.06</i>
GRAND TOTAL	\$388,667.73	\$477,696.53	\$293,321.99	\$533,641.77

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
REVENUE.	\$210,893.49	\$239,981.89	\$183,092.17	\$144,237.48
General	191,583.06	158,120.44	144,073.28	120,194.67
Taxes	184,247.85	142,078.85	138,849.19	108,013.45
Property, poll, and income	181,025.86	139,268.75	135,894.28	101,412.60
Corporation, bank, etc.	3,221.99	2,810.10	2,954.91	6,600.85
Licenses and permits	230.50	283.00	818.50	233.50
Fines and forfeits	548.05	22.00	262.00	85.35
Grants and gifts	6,326.50	15,736.59	4,132.29	11,862.37
For expenses	6,326.50	15,736.59	4,132.29	11,862.37
For outlays	—	—	—	—
All other	230.16	—	11.30	—
Commercial	19,310.43	81,861.45	39,018.89	24,042.81
Special assessments	80.00	601.50	—	—
To meet expenses	—	501.50	—	—
To meet outlays	80.00	—	—	—
Privileges	8,411.62	5,254.71	7,615.81	3,563.29
Departmental	8,112.76	16,415.12	7,281.51	15,742.38
General government	—	361.00	1,347.44	389.45
Protection of persons and property	143.30	155.67	116.98	141.90
Health and sanitation	44.22	3.00	275.00	406.50
Highways	—	6,789.27	—	4,900.30
Charities	3,262.45	7,203.40	4,643.00	5,804.49
Soldiers' benefits	177.50	385.16	346.50	304.00
Schools	4,135.59	1,410.06	401.09	3,795.74
Libraries	117.20	107.56	151.50	—
Recreation	—	—	—	—
Unclassified	232.50	—	—	—
Public service enterprises	—	56,192.85	18,996.33	—
Electric light	—	38,269.33	—	—
Water	—	17,923.52	15,035.65	—
All other	—	—	3,960.68	—
Cemeteries	1,283.90	64.86	1,766.10	2,184.90
Interest	1,422.15	3,432.41	3,369.14	2,552.24
On sinking funds	—	—	—	—
On trust and investment funds	239.42	7.20	268.32	589.03
All other	1,182.73	3,425.21	3,100.82	1,963.21
NON-REVENUE.	\$154,772.07	\$81,450.68	\$152,509.80	\$149,324.54
Offsets to outlays	1,999.20	2,458.75	50.00	4,817.22
Departmental	1,999.20	100.00	—	4,817.22
Public service enterprises	—	2,358.75	50.00	—
Cemeteries	—	—	—	—
Municipal indebtedness	105,000.00	65,000.00	130,000.00	130,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	105,000.00	65,000.00	130,000.00	130,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	9,570.58	80.98	—	—
From sinking funds	—	—	—	—
All other	9,570.58	80.98	—	—
Refunds	232.16	248.74	109.46	355.80
Agency, trust, and investment	37,970.13	13,662.21	22,350.34	14,151.52
Taxes and licenses for State	11,140.33	6,188.93	7,466.50	5,976.00
Taxes for county	17,320.52	6,330.00	10,679.63	6,086.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	9,308.08	366.91	4,135.21	1,970.72
All other	201.20	776.37	69.00	118.80
RECAPITULATION.				
Revenue and offsets to outlays	\$212,892.69	\$242,440.64	\$183,142.17	\$149,054.70
Premiums	—	—	—	—
Municipal indebtedness	105,000.00	65,000.00	130,000.00	130,000.00
Transfers and refunds	9,802.74	329.72	109.46	355.80
Agency, trust, and investment	37,970.13	13,662.21	22,350.34	14,151.52
Total receipts	\$365,665.56	\$321,432.57	\$335,601.97	\$293,562.02
Balance on hand, including funds	11,956.86	29,037.47	13,908.20	12,999.94
GRAND TOTAL	\$377,622.42	\$350,470.04	\$349,510.17	\$306,561.96

Graded According to Population of 1930 — Continued.

PAYMENTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
Maintenance	\$164,505.31	\$189,669.68	\$153,592.94	\$141,858.07
<i>Departmental</i>	<i>160,814.58</i>	<i>151,992.46</i>	<i>130,337.85</i>	<i>139,269.40</i>
General government	10,427.45	8,091.80	11,918.16	7,529.98
Protection of persons and property	4,235.07	7,960.96	10,385.55	10,633.52
Health and sanitation	7,650.77	5,319.24	7,375.48	3,811.56
Highways	20,681.07	25,577.08	15,521.54	24,383.84
Charities	23,297.80	26,643.98	21,933.28	30,158.23
Soldiers' benefits	1,532.89	2,244.15	2,175.68	5,886.21
Schools	88,335.85	72,764.98	56,493.84	53,875.94
Libraries	2,945.87	2,576.59	1,344.56	1,941.29
Recreation	11.36	12.41	208.98	295.12
Pensions	—	—	—	—
Unclassified	1,696.45	801.27	2,980.78	753.71
<i>Public service enterprises.</i>	<i>—</i>	<i>37,587.36</i>	<i>21,087.81</i>	<i>—</i>
Electric light	—	33,087.68	—	—
Water	—	4,499.68	16,161.49	—
All other	—	—	4,926.32	—
<i>Cemeteries</i>	<i>3,690.73</i>	<i>89.86</i>	<i>2,167.28</i>	<i>2,588.67</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,531.58	9,259.86	8,995.01	4,589.05
<i>Loans, general purposes</i>	<i>7,531.58</i>	<i>6,580.84</i>	<i>7,405.01</i>	<i>4,589.05</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,679.02</i>	<i>1,590.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,833.54	7,881.58	15,174.36	7,770.21
<i>Departmental</i>	<i>16,833.54</i>	<i>2,022.57</i>	<i>5,824.63</i>	<i>7,770.21</i>
General government	—	—	1,597.25	—
Protection of persons and property	—	—	233.53	—
Health and sanitation	9,655.20	—	—	—
Highways	6,632.08	1,350.00	2,250.00	7,468.21
Charities	—	325.07	—	302.00
Schools	546.26	347.50	1,692.85	—
Libraries	—	—	51.00	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>5,859.01</i>	<i>9,349.73</i>	<i>—</i>
Electric light	—	5,744.94	—	—
Water	—	114.07	9,299.73	—
All other	—	—	50.00	—
<i>Cemeteries</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	128,000.00	92,000.00	141,000.00	115,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>23,000.00</i>	<i>27,000.00</i>	<i>16,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>105,000.00</i>	<i>65,000.00</i>	<i>125,000.00</i>	<i>110,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	9,570.58	80.98	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>9,570.58</i>	<i>80.98</i>	<i>—</i>	<i>—</i>
Refunds	232.16	248.74	109.46	355.80
Agency, trust, and investment	29,084.77	13,497.40	22,360.72	14,045.13
<i>Taxes and licenses for State</i>	<i>11,140.33</i>	<i>6,188.93</i>	<i>7,466.50</i>	<i>5,976.00</i>
<i>Taxes for county</i>	<i>17,320.52</i>	<i>6,530.00</i>	<i>10,679.63</i>	<i>6,086.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>501.92</i>	<i>343.57</i>	<i>4,145.59</i>	<i>1,864.33</i>
<i>All other</i>	<i>122.00</i>	<i>634.90</i>	<i>69.00</i>	<i>118.80</i>
RECAPITULATION.				
Maintenance and interest	\$172,036.89	\$198,929.54	\$162,587.95	\$146,447.12
Permanent debt (except from sinking funds)	23,000.00	27,000.00	16,000.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,833.54	7,881.58	15,174.36	7,770.21
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	105,000.00	65,000.00	125,000.00	110,000.00
Transfers (except to sinking funds) and refunds	9,802.74	329.72	109.46	355.80
Agency, trust, and investment	29,084.77	13,497.40	22,360.72	14,045.13
Total payments	\$365,757.94	\$312,638.24	\$341,232.49	\$283,618.26
<i>Balance on hand, including funds</i>	<i>11,864.48</i>	<i>37,831.80</i>	<i>8,277.68</i>	<i>22,943.70</i>
GRAND TOTAL	\$377,622.42	\$350,470.04	\$349,510.17	\$306,561.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
REVENUE.	\$317,572.63	\$231,287.46	\$185,659.74	\$212,104.71
General	287,648.18	178,797.78	167,671.64	174,588.58
<i>Taxes</i>	<i>274,563.77</i>	<i>172,593.41</i>	<i>153,199.06</i>	<i>168,388.04</i>
Property, poll, and income	269,128.05	168,335.30	138,711.22	142,755.41
Corporation, bank, etc.	5,435.72	4,258.11	14,487.84	25,632.63
<i>Licenses and permits</i>	<i>823.75</i>	<i>177.50</i>	<i>143.00</i>	<i>408.10</i>
<i>Fines and forfeits</i>	<i>155.00</i>	<i>349.82</i>	<i>78.00</i>	<i>398.16</i>
<i>Grants and gifts</i>	<i>12,105.66</i>	<i>5,671.02</i>	<i>14,251.58</i>	<i>5,318.01</i>
For expenses	12,105.66	5,671.02	14,251.58	5,318.01
For outlays	—	—	—	—
All other	—	6.08	—	76.27
Commercial	29,924.45	52,489.68	17,988.10	37,516.13
<i>Special assessments</i>	<i>640.00</i>	<i>238.00</i>	—	<i>921.29</i>
To meet expenses	—	238.00	—	921.29
To meet outlays	640.00	—	—	—
<i>Privileges</i>	<i>10,446.81</i>	<i>5,683.36</i>	<i>5,222.87</i>	<i>5,206.44</i>
<i>Departmental</i>	<i>9,244.74</i>	<i>15,500.30</i>	<i>9,732.31</i>	<i>16,239.45</i>
General government	63.36	839.55	449.95	73.00
Protection of persons and property	48.64	121.66	136.50	171.83
Health and sanitation	366.45	518.71	11.25	114.89
Highways	8.25	14.73	40.20	147.64
Charities	7,218.99	9,277.88	4,734.91	13,610.54
Soldiers' benefits	792.00	559.00	104.00	1,682.04
Schools	27.05	90.97	4,203.27	352.64
Libraries	—	247.80	40.23	86.87
Recreation	—	—	—	—
Unclassified	720.00	3,830.00	12.00	—
<i>Public service enterprises</i>	<i>8,104.79</i>	<i>25,435.48</i>	—	<i>10,543.37</i>
Electric light	—	—	—	—
Water	8,104.79	25,435.48	—	10,543.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>393.30</i>	<i>2,604.71</i>	<i>1,343.00</i>	—
<i>Interest</i>	<i>1,095.81</i>	<i>3,027.83</i>	<i>1,689.92</i>	<i>4,605.58</i>
On sinking funds	—	—	—	—
On trust and investment funds	67.27	1,184.90	956.92	1,144.91
All other	1,028.54	1,842.93	733.00	3,460.67
NON-REVENUE.	\$190,755.62	\$233,219.85	\$179,986.35	\$231,078.39
Offsets to outlays	2,326.37	844.12	22,358.95	—
<i>Departmental</i>	<i>2,326.37</i>	—	<i>22,358.95</i>	—
<i>Public service enterprises</i>	—	844.12	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	150,000.00	200,000.00	142,000.00	208,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>200,000.00</i>	<i>142,000.00</i>	<i>208,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	803.47	347.93	979.19
<i>From sinking funds</i>	—	—	—	—
All other	—	803.47	347.93	979.19
Refunds	908.05	679.14	351.91	704.25
Agency, trust, and investment	37,521.20	30,893.12	14,927.56	21,394.95
<i>Taxes and licenses for State</i>	<i>17,157.00</i>	<i>9,266.00</i>	<i>7,112.34</i>	<i>8,765.00</i>
<i>Taxes for county</i>	18,700.00	7,615.68	6,050.94	10,104.50
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,664.20</i>	<i>13,998.84</i>	<i>1,392.28</i>	<i>1,936.25</i>
All other	—	12.60	372.00	589.20
RECAPITULATION.				
Revenue and offsets to outlays	\$319,899.00	\$232,131.58	\$208,018.69	\$212,104.71
Premiums	—	—	—	—
Municipal indebtedness	150,000.00	200,000.00	142,000.00	208,000.00
Transfers and refunds	908.05	1,482.61	699.84	1,683.44
Agency, trust, and investment	37,521.20	30,893.12	14,927.56	21,394.95
Total receipts	\$508,328.25	\$464,507.31	\$365,646.09	\$443,183.10
Balance on hand, including funds	32,620.93	30,788.40	26,960.81	4,754.07
GRAND TOTAL	\$540,949.18	\$495,245.71	\$392,606.90	\$447,937.17

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
Maintenance	\$221,001.60	\$178,223.09	\$171,087.46	\$174,121.50
<i>Departmental</i>	<i>211,847.02</i>	<i>165,728.62</i>	<i>163,212.48</i>	<i>164,164.64</i>
General government	14,253.32	14,577.50	7,819.71	10,584.75
Protection of persons and property	40,063.54	16,542.42	11,758.60	12,092.13
Health and sanitation	27,160.19	7,032.89	4,925.42	7,996.94
Highways	31,267.43	19,846.65	31,385.54	23,040.36
Charities	24,696.42	37,011.32	28,999.14	34,268.39
Soldiers' benefits	4,159.90	3,418.59	3,865.97	3,469.37
Schools	60,966.34	50,902.60	74,437.02	64,836.02
Libraries	3,000.00	3,348.59	2,957.83	4,404.90
Recreation	608.39	1,214.45	861.66	457.71
Pensions	—	—	—	—
Unclassified	5,671.49	1,833.61	2,201.59	3,014.07
<i>Public service enterprises</i>	<i>8,341.91</i>	<i>18,405.84</i>	<i>—</i>	<i>9,875.98</i>
Electric light	—	—	—	—
Water	8,341.91	18,405.84	—	9,875.98
All other	—	—	—	—
<i>Cemeteries</i>	<i>812.67</i>	<i>4,088.63</i>	<i>1,874.98</i>	<i>80.88</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	20,170.64	13,267.10	7,893.25	11,709.62
<i>Loans, general purposes</i>	<i>18,130.64</i>	<i>11,004.60</i>	<i>7,893.25</i>	<i>9,652.73</i>
<i>Loans, public service enterprises</i>	<i>2,040.00</i>	<i>2,262.50</i>	<i>—</i>	<i>2,056.89</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	36,989.81	27,546.84	31,794.01	8,086.13
<i>Departmental</i>	<i>33,083.84</i>	<i>16,130.51</i>	<i>31,794.01</i>	<i>8,086.13</i>
General government	—	—	—	1,000.00
Protection of persons and property	546.65	11,160.53	—	6,000.00
Health and sanitation	16,551.17	528.89	557.91	138.63
Highways	14,677.78	2,633.29	30,469.41	947.50
Charities	—	1,500.00	—	—
Schools	1,308.24	—	766.69	—
Libraries	—	—	—	—
Recreation	—	307.80	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,905.97</i>	<i>11,416.33</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,905.97	11,416.33	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	177,500.00	213,500.00	139,500.00	229,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>27,500.00</i>	<i>33,500.00</i>	<i>7,500.00</i>	<i>24,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>180,000.00</i>	<i>132,000.00</i>	<i>205,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	803.47	347.93	979.19
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>803.47</i>	<i>347.93</i>	<i>979.19</i>
Refunds	908.05	679.14	351.91	704.25
Agency, trust, and investment	37,488.47	30,840.33	15,017.67	20,968.34
<i>Taxes and licenses for State</i>	<i>17,157.00</i>	<i>9,266.00</i>	<i>7,112.34</i>	<i>8,765.00</i>
<i>Taxes for county</i>	<i>18,700.00</i>	<i>7,615.68</i>	<i>6,050.94</i>	<i>10,104.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,631.47</i>	<i>13,949.65</i>	<i>1,481.79</i>	<i>1,521.04</i>
<i>All other</i>	<i>—</i>	<i>9.00</i>	<i>372.60</i>	<i>677.80</i>
RECAPITULATION.				
Maintenance and interest	\$241,172.24	\$191,490.19	\$178,980.71	\$185,831.12
Permanent debt (except from sinking funds)	27,500.00	33,500.00	7,500.00	24,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	36,989.81	27,546.84	31,794.01	8,086.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	180,000.00	132,000.00	205,000.00
Transfers (except to sinking funds) and refunds	908.05	1,482.61	699.84	1,683.44
Agency, trust, and investment	37,488.47	30,840.33	15,017.67	20,968.34
Total payments	\$494,058.57	\$464,859.97	\$365,992.23	\$446,069.03
<i>Balance on hand, including funds</i>	<i>46,890.61</i>	<i>30,385.74</i>	<i>26,614.67</i>	<i>1,868.14</i>
GRAND TOTAL	\$540,949.18	\$495,245.71	\$392,606.90	\$447,937.17

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
REVENUE.	\$134,054.97	\$151,865.80	\$152,994.78	\$215,825.16
General	112,613.57	130,953.52	117,573.98	177,624.68
Taxes	97,400.27	112,443.94	112,403.16	170,804.37
Property, poll, and income	92,315.98	105,463.47	108,649.55	168,254.88
Corporation, bank, etc.	5,084.29	6,980.47	3,753.61	2,549.49
Licenses and permits	519.00	169.00	77.50	421.00
Fines and forfeits	1,329.60	46.90	104.00	366.60
Grants and gifts	13,349.33	18,293.68	4,989.32	6,042.81
For expenses	7,849.33	18,293.68	4,989.32	6,042.81
For outlays	5,500.00	—	—	—
All other	15.47	—	—	—
Commercial	21,441.40	20,912.28	35,420.80	38,200.48
Special assessments	—	—	190.00	48.45
To meet expenses	—	—	190.00	—
To meet outlays	—	—	—	48.45
Privileges	4,034.78	4,762.46	5,182.62	6,730.80
Departmental	4,246.75	8,132.57	11,709.75	5,832.65
General government	62.00	80.00	448.00	87.17
Protection of persons and property	68.76	161.53	110.11	168.70
Health and sanitation	385.85	—	253.58	409.55
Highways	8.31	1,407.26	—	45.92
Charities	3,143.65	5,060.88	10,382.21	3,288.48
Soldiers' benefits	313.00	146.00	385.00	238.50
Schools	118.03	1,276.90	19.00	1,068.17
Libraries	147.15	—	111.85	251.16
Recreation	—	—	—	—
Unclassified	—	—	—	275.00
Public service enterprises	12,006.51	5,964.74	13,743.31	21,154.38
Electric light	—	—	—	—
Water	12,006.51	5,964.74	13,743.31	21,154.38
All other	—	—	—	—
Cemeteries	—	223.23	—	—
Interest	1,153.36	1,829.28	4,595.12	4,424.20
On sinking funds	—	—	—	—
On trust and investment funds	250.03	814.76	1,932.57	920.69
All other	903.33	1,014.52	2,662.55	3,513.51
NON-REVENUE.	\$71,008.98	\$61,570.06	\$125,602.24	\$247,638.51
Offsets to outlays	3,988.28	1,543.60	3,279.27	265.18
Departmental	3,988.28	1,543.60	3,279.27	265.18
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	56,317.91	45,000.00	105,000.00	229,000.00
Loans, general purposes	—	—	—	4,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	55,000.00	45,000.00	105,000.00	225,000.00
Unpaid warrants or orders, current year	1,317.91	—	—	—
Premiums	—	—	—	—
Transfers	868.36	911.64	1,874.29	860.04
From sinking funds	—	—	—	—
All other	868.36	911.64	1,874.29	860.04
Refunds	231.65	443.43	453.28	872.29
Agency, trust, and investment	9,602.78	13,671.39	14,995.40	16,641.00
Taxes and licenses for State	5,849.00	5,919.47	6,308.00	9,857.05
Taxes for county	3,415.98	6,086.00	3,415.98	5,693.30
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	1,613.72	5,032.02	616.45
All other	337.80	52.20	239.40	474.20
RECAPITULATION.				
Revenue and offsets to outlays	\$138,043.25	\$153,409.40	\$156,274.05	\$216,090.34
Premiums	—	—	—	—
Municipal indebtedness	56,317.91	45,000.00	105,000.00	229,000.00
Transfers and refunds	1,100.01	1,355.07	2,327.57	1,732.33
Agency, trust, and investment	9,602.78	13,671.39	14,995.40	16,641.00
Total receipts	\$205,063.95	\$213,435.86	\$278,597.02	\$463,463.67
Balance on hand, including funds	9,654.91	13,444.76	18,031.84	27,075.06
GRAND TOTAL	\$214,718.86	\$226,880.62	\$296,628.86	\$490,538.73

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
Maintenance	\$127,428.10	\$141,889.72	\$131,134.64	\$194,282.61
<i>Departmental</i>	<i>117,793.55</i>	<i>139,837.28</i>	<i>119,778.26</i>	<i>182,832.52</i>
General government	6,013.56	6,521.91	10,255.12	13,321.47
Protection of persons and property	19,236.11	6,440.97	9,699.97	19,742.62
Health and sanitation	1,877.79	3,926.03	3,785.83	5,305.23
Highways	34,405.92	28,470.06	15,501.89	39,776.12
Charities	16,335.21	22,603.91	18,775.32	16,367.00
Soldiers' benefits	1,045.25	420.00	1,279.40	2,392.50
Schools	33,041.51	67,593.48	54,342.48	76,032.39
Libraries	1,612.37	2,263.25	1,753.06	3,207.59
Recreation	434.47	230.63	656.91	251.09
Pensions	—	—	—	—
Unclassified	3,791.36	1,367.04	3,728.28	6,436.51
<i>Public service enterprises</i>	<i>9,634.65</i>	<i>1,125.87</i>	<i>11,355.53</i>	<i>11,460.09</i>
Electric light	—	—	—	—
Water	9,634.55	1,082.13	11,355.53	11,440.52
All other	—	43.74	—	9.57
<i>Cemeteries</i>	<i>—</i>	<i>926.57</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>.85</i>	<i>—</i>
Interest	3,949.67	1,527.58	6,238.65	13,618.00
<i>Loans, general purposes</i>	<i>2,606.67</i>	<i>1,527.58</i>	<i>6,198.65</i>	<i>13,325.50</i>
<i>Loans, public service enterprises</i>	<i>1,343.00</i>	<i>—</i>	<i>40.00</i>	<i>292.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,400.07	257.47	6,193.38	25,995.73
<i>Departmental</i>	<i>7,664.82</i>	<i>257.47</i>	<i>4,453.38</i>	<i>18,017.74</i>
General government	250.00	—	240.00	—
Protection of persons and property	163.55	—	—	1,703.63
Health and sanitation	100.00	—	—	—
Highways	430.00	—	3,515.88	10,911.68
Charities	—	—	—	—
Schools	—	257.47	697.50	—
Libraries	—	—	—	—
Recreation	6,721.27	—	—	5,402.43
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>735.25</i>	<i>—</i>	<i>1,740.00</i>	<i>7,977.99</i>
Electric light	—	—	—	—
Water	735.25	—	1,740.00	7,977.99
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	64,200.00	50,000.00	94,000.00	208,953.78
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,200.00</i>	<i>5,000.00</i>	<i>14,000.00</i>	<i>18,953.78</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>45,000.00</i>	<i>80,000.00</i>	<i>190,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	868.36	911.64	1,874.29	860.04
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>868.36</i>	<i>911.64</i>	<i>1,874.29</i>	<i>860.04</i>
Refunds	231.65	443.43	453.28	872.29
Agency, trust, and investment	9,611.01	13,524.51	15,082.71	16,545.15
<i>Taxes and licenses for State</i>	<i>5,849.00</i>	<i>5,919.47</i>	<i>6,308.00</i>	<i>9,857.05</i>
<i>Taxes for county</i>	<i>3,415.98</i>	<i>6,086.00</i>	<i>3,415.98</i>	<i>5,693.30</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8.23</i>	<i>1,466.84</i>	<i>5,119.33</i>	<i>580.60</i>
<i>All other</i>	<i>337.80</i>	<i>52.20</i>	<i>239.40</i>	<i>474.20</i>
RECAPITULATION.				
Maintenance and interest	\$131,377.77	\$143,417.30	\$137,373.29	\$207,900.61
Permanent debt (except from sinking funds)	9,200.00	5,000.00	14,000.00	18,953.78
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,400.07	257.47	6,193.38	25,995.73
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	45,000.00	80,000.00	190,000.00
Transfers (except to sinking funds) and refunds	1,100.01	1,355.07	2,327.57	1,732.33
Agency, trust, and investment	9,611.01	13,524.51	15,082.71	16,545.15
Total payments	\$214,688.86	\$208,554.35	\$254,976.95	\$461,127.60
Balance on hand, including funds	50.00	18,326.27	41,651.91	29,411.13
GRAND TOTAL	\$214,718.86	\$226,880.62	\$296,628.86	\$490,538.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
REVENUE.	\$275,558.25	\$162,295.12	\$117,682.94	\$103,583.70
General	212,813.46	138,547.95	90,522.46	87,061.55
<i>Taxes</i>	<i>203,884.81</i>	<i>131,349.02</i>	<i>78,503.09</i>	<i>77,560.77</i>
Property, poll, and income	200,317.24	128,925.31	76,174.23	73,754.81
Corporation, bank, etc.	3,567.57	2,423.71	2,328.86	3,805.96
<i>Licenses and permits</i>	<i>284.50</i>	<i>82.50</i>	<i>232.00</i>	<i>176.67</i>
<i>Fines and forfeits</i>	<i>230.40</i>	<i>128.40</i>	<i>102.30</i>	<i>240.00</i>
<i>Grants and gifts</i>	<i>8,413.75</i>	<i>6,988.03</i>	<i>11,685.07</i>	<i>9,084.11</i>
For expenses	8,413.75	6,588.03	11,685.07	9,084.11
For outlays	—	400.00	—	—
All other	—	—	—	—
Commercial	62,744.79	23,747.17	27,160.48	16,522.15
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>12,270.60</i>	<i>4,560.78</i>	<i>4,682.49</i>	<i>3,067.65</i>
<i>Departmental</i>	<i>3,583.88</i>	<i>8,124.99</i>	<i>5,040.56</i>	<i>11,295.22</i>
General government	368.30	43.82	739.10	92.70
Protection of persons and property	28.37	35.24	122.04	31.60
Health and sanitation	8.50	178.26	937.30	200.00
Highways	291.73	15.00	2.50	3,974.97
Charities	—	7,059.16	2,671.44	5,680.34
Soldiers' benefits	120.00	—	188.00	98.00
Schools	2,380.18	612.50	329.20	1,182.41
Libraries	346.52	54.27	50.98	5.20
Recreation	9.15	—	—	—
Unclassified	131.13	126.74	—	30.00
<i>Public service enterprises</i>	<i>31,546.49</i>	<i>7,416.58</i>	<i>14,808.18</i>	<i>—</i>
Electric light	—	—	—	—
Water	31,546.49	7,416.58	14,808.18	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,179.62</i>	<i>—</i>	<i>—</i>	<i>305.70</i>
<i>Interest</i>	<i>12,164.20</i>	<i>3,644.82</i>	<i>2,629.25</i>	<i>1,853.58</i>
On sinking funds	—	—	—	—
On trust and investment funds	6,818.12	957.97	868.04	315.00
All other	5,346.08	2,686.85	1,761.21	1,538.58
NON-REVENUE.	\$165,855.31	\$150,977.56	\$75,272.69	\$47,445.91
Offsets to outlays	—	9,500.00	75.00	—
<i>Departmental</i>	<i>—</i>	<i>9,500.00</i>	<i>75.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	100,395.50	121,455.23	60,000.00	39,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds, refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>114,593.88</i>	<i>60,000.00</i>	<i>39,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>395.50</i>	<i>6,861.35</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,008.42	758.95	1,163.40	315.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	2,008.42	758.95	1,163.40	315.00
Refunds	1,304.14	896.44	166.75	41.71
Agency, trust, and investment	62,147.25	18,366.94	13,867.54	8,089.20
<i>Taxes and licenses for State</i>	<i>13,412.67</i>	<i>6,695.00</i>	<i>5,631.00</i>	<i>4,848.25</i>
<i>Taxes for county</i>	<i>12,199.47</i>	<i>6,899.56</i>	<i>6,218.15</i>	<i>2,530.36</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>36,071.91</i>	<i>4,772.38</i>	<i>1,653.99</i>	<i>434.59</i>
All other	463.20	—	364.40	276.00
RECAPITULATION.				
Revenue and offsets to outlays	\$275,558.25	\$171,795.12	\$117,757.94	\$103,583.70
Premiums	—	—	—	—
Municipal indebtedness	100,395.50	121,455.23	60,000.00	39,000.00
Transfers and refunds	3,312.56	1,655.39	1,330.15	356.71
Agency, trust, and investment	62,147.25	18,366.94	13,867.54	8,089.20
Total receipts	\$441,413.56	\$313,272.68	\$192,955.63	\$151,029.61
Balance on hand, including funds	193,178.94	68.46	38,180.07	6,183.62
GRAND TOTAL	\$634,592.50	\$313,341.14	\$231,135.70	\$157,213.23

¹ Includes \$16.79 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
Maintenance	\$211,971.72	\$163,109.43	\$119,170.14	\$100,583.17
<i>Departmental</i>	<i>190,278.39</i>	<i>156,494.14</i>	<i>109,860.83</i>	<i>100,156.02</i>
General government	17,551.13	10,401.83	8,994.21	5,973.08
Protection of persons and property	26,141.80	6,009.48	8,859.37	2,184.48
Health and sanitation	6,439.45	3,397.86	4,022.31	1,872.46
Highways	39,701.64	14,690.20	15,841.39	23,752.89
Charities	5,386.46	36,219.49	18,338.07	18,955.33
Soldiers' benefits	295.00	4,124.81	689.85	2,757.69
Schools	72,534.04	78,460.09	49,113.99	43,050.43
Libraries	9,334.41	600.35	1,986.62	557.00
Recreation	6,068.49	270.86	69.35	6.37
Pensions	—	—	—	—
Unclassified	6,825.97	2,319.17	1,945.67	1,046.29
<i>Public service enterprises</i>	<i>13,557.89</i>	<i>6,575.59</i>	<i>9,309.31</i>	<i>—</i>
Electric light	—	—	—	—
Water	13,557.89	6,575.59	9,309.31	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,104.61</i>	<i>—</i>	<i>—</i>	<i>427.15</i>
<i>Administration of trust funds</i>	<i>50.83</i>	<i>39.70</i>	<i>—</i>	<i>—</i>
Interest	20,518.23	5,710.09	3,142.03	3,591.64
<i>Loans, general purposes</i>	<i>9,830.73</i>	<i>4,620.09</i>	<i>1,571.94</i>	<i>3,591.64</i>
<i>Loans, public service enterprises</i>	<i>10,687.50</i>	<i>1,090.00</i>	<i>1,570.09</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	147,185.80	16,831.00	5,540.63	864.20
<i>Departmental</i>	<i>136,514.02</i>	<i>16,831.00</i>	<i>3,943.61</i>	<i>864.20</i>
General government	—	56.00	—	—
Protection of persons and property	—	—	—	320.20
Health and sanitation	17,544.76	—	—	—
Highways	9,646.33	13,800.00	3,943.61	544.00
Charities	—	—	—	—
Schools	104,233.81	2,975.00	—	—
Libraries	—	—	—	—
Recreation	5,089.12	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>10,671.78</i>	<i>—</i>	<i>1,597.02</i>	<i>—</i>
Electric light	—	—	—	—
Water	10,671.78	—	1,597.02	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	147,933.99	107,732.45	69,535.00	41,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>36,994.63</i>	<i>7,500.00</i>	<i>4,535.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>100,232.45</i>	<i>65,000.00</i>	<i>39,000.00</i>
<i>Warrants or orders, previous years</i>	<i>10,939.36</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,008.42	758.95	1,163.40	315.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,008.42</i>	<i>758.95</i>	<i>1,163.40</i>	<i>315.00</i>
Refunds	1,304.14	896.44	166.75	41.71
Agency, trust, and investment	61,082.57	18,262.46	13,572.18	8,089.20
<i>Taxes and licenses for State</i>	<i>13,412.67</i>	<i>6,695.00</i>	<i>5,631.00</i>	<i>4,848.25</i>
<i>Taxes for county</i>	<i>12,199.47</i>	<i>6,899.56</i>	<i>6,218.15</i>	<i>2,650.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>35,007.23</i>	<i>4,667.90</i>	<i>1,358.63</i>	<i>434.59</i>
<i>All other</i>	<i>463.20</i>	<i>—</i>	<i>364.40</i>	<i>276.00</i>
RECAPITULATION.				
Maintenance and interest	\$232,489.95	\$168,819.52	\$122,312.17	\$104,174.81
Permanent debt (except from sinking funds)	36,994.63	7,500.00	4,535.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	147,185.80	16,831.00	5,540.63	864.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,939.36	100,232.45	65,000.00	39,000.00
Transfers (except to sinking funds) and refunds	3,312.56	1,655.39	1,330.15	356.71
Agency, trust, and investment	61,082.57	18,262.46	13,572.18	8,089.20
Total payments	\$592,004.87	\$313,300.82	\$212,290.13	\$154,984.92
Balance on hand, including funds	42,587.63	40.32	18,845.57	2,228.31
GRAND TOTAL	\$634,592.50	\$313,341.14	\$231,135.70	\$157,213.23

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
REVENUE.	\$152,968.32	\$121,860.87	\$104,939.76	\$490,998.04
General	122,892.78	110,794.28	89,383.95	356,078.41
<i>Taxes</i>	<i>112,083.61</i>	<i>106,584.09</i>	<i>62,004.92</i>	<i>342,790.19</i>
Property, poll, and income	107,567.83	97,270.55	60,882.69	336,757.73
Corporation, bank, etc.	4,515.78	9,313.54	1,122.23	6,032.46
<i>Licenses and permits</i>	<i>117.50</i>	<i>132.00</i>	<i>106.00</i>	<i>682.50</i>
<i>Fines and forfeits</i>	<i>21.00</i>	<i>15.00</i>	<i>119.70</i>	<i>116.50</i>
<i>Grants and gifts</i>	<i>10,670.67</i>	<i>4,063.19</i>	<i>27,153.33</i>	<i>12,489.22</i>
For expenses	10,670.67	4,063.19	27,153.33	12,489.22
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	30,075.54	11,066.59	15,655.81	134,919.63
<i>Special assessments</i>	—	—	—	<i>2,712.10</i>
To meet expenses	—	—	—	2,712.10
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,267.45</i>	<i>5,632.68</i>	<i>4,041.97</i>	<i>12,702.41</i>
<i>Departmental</i>	<i>12,278.16</i>	<i>4,598.66</i>	<i>8,571.97</i>	<i>8,719.58</i>
General government	2,723.50	45.50	54.45	205.62
Protection of persons and property	88.08	47.88	41.39	96.00
Health and sanitation	357.14	440.38	42.00	—
Highways	35.00	—	135.00	79.50
Charities	7,016.10	3,423.89	2,498.02	6,757.81
Soldiers' benefits	691.74	235.00	396.00	630.00
Schools	1,332.55	359.00	5,405.11	950.65
Libraries	34.05	45.07	—	—
Recreation	—	—	—	—
Unclassified	—	1.94	—	—
<i>Public service enterprises</i>	<i>9,639.50</i>	—	—	<i>104,202.35</i>
Electric light	—	—	—	—
Water	9,639.50	—	—	104,202.35
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>367.80</i>	—
<i>Interest</i>	<i>3,890.43</i>	<i>836.25</i>	<i>2,584.07</i>	<i>6,583.19</i>
On sinking funds	—	—	—	—
On trust and investment funds	15.05	221.58	1,172.99	756.43
All other	3,875.38	613.67	1,411.08	5,826.76
NON-REVENUE.	\$134,090.55	\$66,927.22	\$104,695.09	\$432,128.96
Offsets to outlays	7,238.35	—	30,484.71	2,400.00
<i>Departmental</i>	<i>7,238.35</i>	—	<i>30,484.71</i>	<i>2,400.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	113,000.00	54,000.00	47,910.00	387,618.13
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	<i>37,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>113,000.00</i>	<i>54,000.00</i>	<i>45,000.00</i>	<i>350,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>2,910.00</i>	—
<i>Premiums</i>	—	—	—	<i>118.13</i>
Transfers	1,500.00	—	7,934.65	135.37
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,500.00	—	7,934.65	135.37
Refunds	329.67	197.92	228.85	1,374.66
Agency, trust, and investment	12,022.53	12,729.30	18,136.88	40,600.80
<i>Taxes and licenses for State</i>	<i>5,902.50</i>	<i>6,900.44</i>	<i>2,963.00</i>	<i>13,093.50</i>
<i>Taxes for county</i>	<i>3,226.21</i>	<i>5,497.82</i>	<i>5,219.09</i>	<i>22,411.26</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,635.02</i>	<i>331.04</i>	<i>9,461.69</i>	<i>96.04</i>
<i>All other</i>	<i>258.80</i>	—	<i>493.20</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$160,206.67	\$121,860.87	\$135,424.47	\$493,398.04
Premiums	—	—	—	118.13
Municipal indebtedness	113,000.00	54,000.00	47,910.00	387,500.00
Transfers and refunds	1,829.67	197.92	8,163.50	1,510.03
Agency, trust, and investment	12,022.53	12,729.30	18,136.88	40,600.80
Total receipts	\$287,058.87	\$188,788.09	\$209,634.85	\$923,127.00
Balance on hand, including funds	9,804.30	21,073.19	1,995.73	53,190.80
GRAND TOTAL	\$296,863.17	\$209,861.28	\$211,630.58	\$976,317.80

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
Maintenance	\$113,359.82	\$112,099.11	\$93,331.39	\$390,569.20
<i>Departmental</i>	<i>109,202.44</i>	<i>111,989.11</i>	<i>92,713.47</i>	<i>340,833.74</i>
General government	9,108.56	6,995.99	4,245.41	24,974.60
Protection of persons and property	6,814.57	4,086.14	4,024.62	83,870.67
Health and sanitation	4,766.77	7,583.03	1,660.45	21,693.15
Highways	22,069.35	15,088.04	20,481.04	76,655.04
Charities	19,980.95	19,888.63	15,334.68	32,090.18
Soldiers' benefits	3,031.99	469.00	372.00	5,588.47
Schools	40,950.08	55,810.16	43,585.13	84,268.06
Libraries	761.92	1,456.99	845.56	2,346.50
Recreation	389.06	7.91	18.04	2,721.09
Pensions	—	—	—	—
Unclassified	1,329.19	603.22	2,146.54	6,625.98
<i>Public service enterprises</i>	<i>4,157.38</i>	<i>—</i>	<i>—</i>	<i>49,699.46</i>
Electric light	—	—	—	—
Water	4,157.38	—	—	49,699.46
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>110.00</i>	<i>617.92</i>	<i>36.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	9,288.55	1,261.67	3,008.98	44,852.33
<i>Loans, general purposes</i>	<i>7,307.30</i>	<i>1,261.67</i>	<i>3,008.98</i>	<i>16,802.33</i>
<i>Loans, public service enterprises</i>	<i>1,981.25</i>	<i>—</i>	<i>—</i>	<i>28,050.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,752.84	1,446.22	33,373.47	23,885.35
<i>Departmental</i>	<i>10,752.84</i>	<i>1,446.22</i>	<i>33,373.47</i>	<i>4,958.60</i>
General government	—	—	—	1,699.90
Protection of persons and property	—	—	—	—
Health and sanitation	219.60	—	—	—
Highways	10,533.24	—	33,373.47	3,255.60
Charities	—	—	—	—
Schools	—	1,446.22	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>18,929.85</i>
Electric light	—	—	—	—
Water	—	—	—	18,929.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	146,850.00	54,000.00	57,830.04	413,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>20,850.00</i>	<i>—</i>	<i>6,500.00</i>	<i>63,150.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>126,000.00</i>	<i>54,000.00</i>	<i>45,000.00</i>	<i>350,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>6,330.04</i>	<i>—</i>
Transfers	1,500.00	—	7,934.65	135.37
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,500.00</i>	<i>—</i>	<i>7,934.65</i>	<i>135.37</i>
Refunds	329.67	197.92	228.85	1,374.66
Agency, trust, and investment	10,537.58	12,950.88	12,081.54	40,513.77
<i>Taxes and licenses for State</i>	<i>5,902.60</i>	<i>6,900.44</i>	<i>2,963.00</i>	<i>18,093.60</i>
<i>Taxes for county</i>	<i>3,226.21</i>	<i>5,497.82</i>	<i>5,219.09</i>	<i>22,411.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,150.07</i>	<i>552.62</i>	<i>3,406.25</i>	<i>9.01</i>
<i>All other</i>	<i>258.80</i>	<i>—</i>	<i>493.20</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$122,648.37	\$113,360.78	\$96,340.37	\$435,421.53
Permanent debt (except from sinking funds)	20,850.00	—	6,500.00	63,150.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,752.84	1,446.22	33,373.47	23,885.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	126,000.00	54,000.00	51,330.04	350,000.00
Transfers (except to sinking funds) and refunds	1,829.67	197.92	8,163.50	1,510.03
Agency, trust, and investment	10,537.58	12,950.88	12,081.54	40,513.77
Total payments	\$292,618.46	\$181,955.80	\$207,788.92	\$914,480.68
<i>Balance on hand, including funds</i>	<i>4,244.71</i>	<i>27,905.48</i>	<i>3,841.66</i>	<i>61,837.12</i>
GRAND TOTAL	\$296,863.17	\$209,861.28	\$211,630.58	\$976,317.80

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
REVENUE.	\$288,112.10	\$154,161.47	\$139,380.47	\$157,076.33
General	262,573.73	123,678.71	100,177.76	140,959.87
<i>Taxes</i>	<i>262,832.28</i>	<i>118,211.19</i>	<i>86,645.72</i>	<i>136,029.71</i>
Property, poll, and income	248,485.94	115,276.60	81,205.84	119,952.79
Corporation, bank, etc.	4,346.34	2,934.59	5,439.88	16,076.92
<i>Licenses and permits</i>	<i>109.60</i>	<i>288.00</i>	<i>168.00</i>	<i>60.50</i>
<i>Fines and forfeits</i>	<i>145.00</i>	<i>265.44</i>	<i>56.30</i>	—
<i>Grants and gifts</i>	<i>9,380.79</i>	<i>4,914.66</i>	<i>13,307.74</i>	<i>4,879.66</i>
For expenses	9,380.79	4,914.66	13,307.74	4,879.66
For outlays	—	—	—	—
All other	106.16	9.42	—	—
Commercial	25,538.37	30,482.76	39,202.71	16,116.46
<i>Special assessments</i>	<i>358.98</i>	—	<i>71.40</i>	—
To meet expenses	358.98	—	71.40	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>8,509.12</i>	<i>6,215.32</i>	<i>4,510.64</i>	<i>4,487.60</i>
<i>Departmental</i>	<i>10,793.72</i>	<i>8,674.66</i>	<i>16,248.34</i>	<i>8,299.42</i>
General government	934.65	193.60	1,674.00	1,625.95
Protection of persons and property	411.75	365.09	83.65	736.30
Health and sanitation	50.00	66.00	—	360.00
Highways	—	3,000.75	95.34	375.68
Charities	4,988.52	4,418.76	13,200.07	2,201.31
Soldiers' benefits	505.00	147.25	—	260.00
Schools	3,898.80	482.61	941.40	2,549.50
Libraries	—	—	205.38	189.18
Recreation	—	—	—	1.50
Unclassified	5.00	.50	48.50	—
<i>Public service enterprises</i>	—	<i>12,694.12</i>	<i>11,671.87</i>	—
Electric light	—	—	—	—
Water	—	12,694.12	11,671.87	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>539.88</i>	—	<i>2,704.68</i>	<i>8.25</i>
<i>Interest</i>	<i>5,336.67</i>	<i>2,898.76</i>	<i>3,995.78</i>	<i>3,321.19</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,447.66	536.84	2,256.42	2,944.91
All other	2,889.01	2,361.92	1,739.36	376.28
NON-REVENUE.	\$191,211.61	\$91,605.91	\$53,302.92	\$58,081.72
Offsets to outlays	—	5,000.00	8,543.56	—
<i>Departmental</i>	—	<i>5,000.00</i>	<i>8,543.56</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	160,000.00	72,500.00	25,000.00	40,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>160,000.00</i>	<i>72,500.00</i>	<i>25,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,191.30	1,200.00	2,185.52	—
<i>From sinking funds</i>	—	—	—	—
All other	1,191.30	1,200.00	2,185.52	—
Refunds	1,014.09	545.06	301.06	261.24
Agency, trust, and investment	29,006.22	12,360.85	17,272.78	17,820.48
<i>Taxes and licenses for State</i>	<i>14,759.67</i>	<i>6,162.50</i>	<i>4,838.00</i>	<i>8,358.58</i>
<i>Taxes for county</i>	<i>8,919.61</i>	<i>5,367.77</i>	<i>4,869.00</i>	<i>9,251.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,889.04</i>	<i>448.58</i>	<i>7,384.58</i>	<i>151.50</i>
All other	438.00	382.00	181.20	69.40
RECAPITULATION.				
Revenue and offsets to outlays	\$288,112.10	\$159,161.47	\$147,924.03	\$157,076.33
Premiums	—	—	—	—
Municipal indebtedness	160,000.00	72,500.00	25,000.00	40,000.00
Transfers and refunds	2,205.39	1,745.06	2,486.58	261.24
Agency, trust, and investment	29,006.22	12,360.85	17,272.78	17,820.48
Total receipts	\$479,323.71	\$245,767.38	\$192,683.39	\$215,158.05
Balance on hand, including funds	39,809.78	5,639.44	42,882.91	48,287.78
GRAND TOTAL	\$519,133.49	\$251,406.82	\$235,566.30	\$263,445.83

Graded According to Population of 1930 — Continued.

PAYMENTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
Maintenance	\$271,988.75	\$117,638.44	\$113,943.55	\$177,521.69
<i>Departmental</i>	270,998.17	112,085.54	103,616.91	177,413.44
General government	23,482.87	7,697.14	5,972.10	7,038.50
Protection of persons and property	60,197.08	13,817.27	6,167.68	23,863.88
Health and sanitation	10,936.74	3,037.73	3,670.29	4,793.23
Highways	56,786.89	17,232.17	21,848.67	14,985.52
Charities	26,066.91	23,003.48	25,118.43	18,229.07
Soldiers' benefits	3,470.47	3,171.71	1,037.86	2,471.00
Schools	76,058.79	41,236.90	33,176.77	50,996.58
Libraries	6,493.96	1,500.00	2,619.14	6,300.29
Recreation	4,239.37	414.11	99.68	3,231.37
Pensions	—	—	—	—
Unclassified	3,265.09	975.03	3,906.29	45,504.00
<i>Public service enterprises</i>	—	5,552.90	7,333.34	—
Electric light	—	—	—	—
Water	—	5,552.90	7,333.34	—
All other	—	—	—	—
<i>Cemeteries</i>	962.14	—	2,993.30	108.25
<i>Administration of trust funds</i>	28.44	—	—	—
Interest	7,654.72	9,348.76	1,095.80	4,303.34
<i>Loans, general purposes</i>	7,654.72	8,268.76	1,095.80	4,303.34
<i>Loans, public service enterprises</i>	—	1,080.00	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	12,497.28	9,963.27	26,028.56	2,492.05
<i>Departmental</i>	10,942.57	3,963.27	20,695.03	2,492.05
General government	709.97	—	—	—
Protection of persons and property	3,260.34	—	—	—
Health and sanitation	—	539.49	5,564.90	—
Highways	2,556.99	9,301.28	13,330.13	1,998.21
Charities	—	—	—	—
Schools	—	122.50	1,800.00	300.00
Libraries	—	—	—	—
Recreation	4,415.27	—	—	193.84
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	5,333.53	—
Electric light	—	—	—	—
Water	—	—	5,333.53	—
All other	—	—	—	—
<i>Cemeteries</i>	1,554.71	—	—	—
Municipal indebtedness	174,172.01	98,500.00	41,000.00	47,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	14,011.29	22,000.00	1,000.00	7,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	160,000.00	76,500.00	40,000.00	40,000.00
<i>Warrants or orders, previous years</i>	160.72	—	—	—
Transfers	1,191.30	1,200.00	2,185.52	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,191.30	1,200.00	2,185.52	—
Refunds	1,014.09	545.06	301.06	261.24
Agency, trust, and investment	28,685.04	11,874.47	17,295.53	17,822.63
<i>Taxes and licenses for State</i>	14,759.67	6,162.50	4,838.00	8,358.58
<i>Taxes for county</i>	8,919.51	5,367.77	4,869.00	9,251.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	4,572.66	25.00	7,424.73	153.65
<i>All other</i>	433.20	319.20	163.80	59.40
RECAPITULATION.				
Maintenance and interest	\$279,643.47	\$126,987.20	\$115,039.35	\$181,825.03
Permanent debt (except from sinking funds)	14,011.29	22,000.00	1,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,497.28	9,963.27	26,028.56	2,492.05
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	160,160.72	76,500.00	40,000.00	40,000.00
Transfers (except to sinking funds) and refunds	2,205.39	1,745.06	2,486.58	261.24
Agency, trust, and investment	28,685.04	11,874.47	17,295.53	17,822.63
Total payments	\$497,203.19	\$249,070.00	\$201,850.02	\$249,400.95
<i>Balance on hand, including funds</i>	21,930.30	2,336.82	33,716.28	14,044.88
GRAND TOTAL	\$519,133.49	\$251,406.82	\$235,566.30	\$263,445.83

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
REVENUE.	\$172,675.13	\$152,462.27	\$122,309.37	\$240,287.75
General	132,207.41	116,176.43	99,413.30	214,524.53
Taxes	126,366.90	103,918.51	88,191.88	203,918.81
Property, poll, and income	124,342.41	99,593.89	87,013.67	198,322.00
Corporation, bank, etc.	2,024.49	4,324.62	1,178.21	5,596.81
Licenses and permits	189.25	203.00	120.00	1,117.00
Fines and forfeits	44.50	—	35.00	541.90
Grants and gifts	5,600.66	12,054.92	11,066.42	8,946.82
For expenses	5,600.66	12,054.92	11,066.42	8,946.82
For outlays	—	—	—	—
All other	6.10	—	—	—
Commercial	40,467.72	36,285.84	22,896.07	25,763.22
Special assessments	297.25	3.00	—	—
To meet expenses	297.25	3.00	—	—
To meet outlays	—	—	—	—
Privileges	7,703.31	4,637.05	4,172.25	9,446.37
Departmental	16,581.45	8,988.27	5,655.25	12,853.67
General government	341.27	59.20	125.60	568.06
Protection of persons and property	76.38	48.50	54.00	325.96
Health and sanitation	40.00	120.71	156.00	31.60
Highways	7,830.56	6,143.30	13.00	248.25
Charities	6,392.32	2,112.31	4,319.11	9,275.24
Soldiers' benefits	1,227.50	238.00	—	350.50
Schools	611.09	158.33	732.24	2,035.71
Libraries	62.33	107.92	164.33	16.35
Recreation	—	—	—	—
Unclassified	—	—	90.97	2.00
Public service enterprises	10,290.93	15,126.13	9,961.34	—
Electric light	—	—	—	—
Water	10,290.93	15,126.13	9,961.34	—
All other	—	—	—	—
Cemeteries	859.40	665.50	1,154.11	—
Interest	4,735.38	6,865.89	1,953.12	3,463.18
On sinking funds	—	—	—	—
On trust and investment funds	1,614.07	2,332.79	1,343.34	372.32
All other	3,121.31	4,533.10	609.78	3,090.86
NON-REVENUE.	\$174,451.78	\$61,426.98	\$64,946.40	\$91,528.78
Offsets to outlays	26,555.17	8,294.44	150.00	24,488.10
Departmental	26,555.17	8,294.44	150.00	24,488.10
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	128,000.00	32,500.00	29,200.00	30,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	128,000.00	32,500.00	29,200.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	8.00	10.70	11,001.02	541.69
From sinking funds	—	—	—	—
All other	8.00	10.70	11,001.02	541.69
Refunds	611.19	361.03	23.27	947.31
Agency, trust, and investment	19,277.42	20,260.81	24,572.11	35,551.68
Taxes and licenses for State	8,559.00	5,422.50	5,202.91	13,185.69
Taxes for county	7,612.47	4,587.00	5,600.00	20,537.84
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,520.95	9,758.51	13,379.80	1,441.15
All other	585.00	492.80	389.40	387.00
RECAPITULATION.				
Revenue and offsets to outlays	\$199,230.30	\$160,756.71	\$122,459.37	\$264,775.85
Premiums	—	—	—	—
Municipal indebtedness	128,000.00	32,500.00	29,200.00	30,000.00
Transfers and refunds	619.19	371.73	11,024.29	1,489.00
Agency, trust, and investment	19,277.42	20,260.81	24,572.11	35,551.68
Total receipts	\$347,126.91	\$213,889.25	\$187,255.77	\$331,816.53
Balances on hand, including funds	13,146.57	24,270.11	1,074.41	85,962.60
GRAND TOTAL	\$360,273.48	\$238,159.36	\$188,330.18	\$417,779.13

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
Maintenance	\$151,315.24	\$123,731.41	\$104,797.21	\$197,827.24
<i>Departmental</i>	<i>139,576.35</i>	<i>116,685.07</i>	<i>93,723.41</i>	<i>197,672.24</i>
General government	8,993.12	6,946.29	7,310.48	16,333.92
Protection of persons and property	8,293.92	9,314.65	12,064.24	30,318.86
Health and sanitation	4,499.23	2,389.68	3,395.73	8,086.66
Highways	38,280.58	37,321.11	15,800.48	34,954.02
Charities	18,467.89	17,550.84	13,211.61	20,158.39
Soldiers' benefits	3,761.24	803.13	953.96	1,140.04
Schools	48,645.36	36,589.26	34,718.93	76,762.69
Libraries	5,442.21	3,328.23	5,125.96	4,608.61
Recreation	370.87	93.85	6.54	792.74
Pensions	—	—	—	—
Unclassified	2,821.93	2,348.03	1,135.48	4,516.31
<i>Public service enterprises</i>	<i>9,278.67</i>	<i>5,911.95</i>	<i>7,617.78</i>	<i>155.00</i>
Electric light	—	—	—	—
Water	9,278.67	5,911.95	7,607.48	—
All other	—	—	10.30	155.00
<i>Cemeteries</i>	<i>2,460.22</i>	<i>1,134.39</i>	<i>3,456.02</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	7,686.53	1,539.28	1,359.22	2,262.82
<i>Loans, general purposes</i>	<i>5,264.83</i>	<i>569.28</i>	<i>1,359.22</i>	<i>2,262.82</i>
<i>Loans, public service enterprises</i>	<i>2,421.70</i>	<i>970.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	43,549.34	19,920.13	8,276.96	50,010.97
<i>Departmental</i>	<i>39,780.89</i>	<i>19,801.33</i>	<i>8,276.96</i>	<i>50,010.97</i>
General government	—	—	—	227.75
Protection of persons and property	—	—	—	2,091.39
Health and sanitation	1,178.96	7,918.43	—	200.00
Highways	38,535.33	11,747.90	8,179.96	44,626.71
Charities	—	—	—	—
Schools	—	—	97.00	2,865.12
Libraries	—	135.00	—	—
Recreation	66.60	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,543.23</i>	<i>118.80</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	3,543.23	118.80	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>225.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	126,777.90	38,000.00	33,700.00	38,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,777.90</i>	<i>15,500.00</i>	<i>4,500.00</i>	<i>8,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>118,000.00</i>	<i>32,500.00</i>	<i>29,200.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8.00	10.70	11,001.02	541.69
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8.00</i>	<i>10.70</i>	<i>11,001.02</i>	<i>541.69</i>
Refunds	611.19	361.03	23.27	947.31
Agency, trust, and investment	18,794.43	20,215.23	24,766.02	35,090.48
<i>Taxes and licenses for State</i>	<i>8,559.00</i>	<i>5,422.50</i>	<i>5,202.91</i>	<i>13,185.69</i>
<i>Taxes for county</i>	<i>7,612.47</i>	<i>4,587.00</i>	<i>5,600.00</i>	<i>20,537.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,037.96</i>	<i>9,712.93</i>	<i>13,580.31</i>	<i>979.95</i>
<i>All other</i>	<i>585.00</i>	<i>492.80</i>	<i>382.80</i>	<i>387.00</i>
RECAPITULATION.				
Maintenance and interest	\$159,001.77	\$125,270.69	\$106,156.43	\$200,090.06
Permanent debt (except from sinking funds)	8,777.90	15,500.00	4,500.00	8,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	43,549.34	19,920.13	8,276.96	50,010.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	118,000.00	32,500.00	29,200.00	30,000.00
Transfers (except to sinking funds) and refunds	619.19	371.73	11,024.29	1,489.00
Agency, trust, and investment	18,794.43	20,215.23	24,766.02	35,090.48
Total payments	\$348,742.63	\$203,777.78	\$183,923.70	\$324,930.51
<i>Balance on hand, including funds</i>	<i>11,530.85</i>	<i>34,381.58</i>	<i>4,406.48</i>	<i>92,848.62</i>
GRAND TOTAL	\$360,273.48	\$238,159.36	\$188,330.18	\$417,779.13

¹ Includes \$54.78 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
REVENUE.	\$152,097.63	\$160,224.00	\$158,188.52	\$172,740.42
General	126,591.16	131,828.67	122,918.37	155,920.77
Taxes	110,244.64	122,507.86	105,368.37	149,825.61
Property, poll, and income	107,008.31	120,972.81	96,927.15	142,906.60
Corporation, bank, etc.	3,236.23	1,535.05	8,441.22	6,919.01
Licenses and permits	318.00	264.00	180.00	219.50
Fines and forfeits	739.60	4.85	481.40	462.03
Grants and gifts	15,289.12	9,051.96	16,888.60	5,406.63
For expenses	15,289.12	9,051.96	5,888.60	5,406.63
For outlays	—	—	11,000.00	—
All other	—	—	—	—
Commercial	25,506.47	28,395.33	35,270.15	16,819.65
Special assessments	206.14	64.05	488.65	—
To meet expenses	—	64.05	488.65	—
To meet outlays	206.14	—	—	—
Privileges	4,920.15	4,824.29	6,870.77	7,110.95
Departmental	18,730.20	18,429.68	11,367.04	8,004.61
General government	22.50	307.15	70.50	2,586.18
Protection of persons and property	280.13	92.08	80.43	51.89
Health and sanitation	233.50	415.39	565.04	565.93
Highways	—	2,966.40	11.50	269.50
Charities	7,390.49	11,470.16	5,419.96	2,458.38
Soldiers' benefits	300.00	286.00	1,596.16	—
Schools	10,458.58	2,810.50	3,515.73	2,072.73
Libraries	—	82.00	90.22	—
Recreation	—	—	—	—
Unclassified	45.00	—	17.50	—
Public service enterprises	—	—	10,377.67	26.70
Electric light	—	—	—	—
Water	—	—	10,377.67	—
All other	—	—	—	26.70
Cemeteries	68.98	—	1,079.87	80.00
Interest	1,581.00	5,077.31	6,086.26	1,597.39
On sinking funds	—	—	—	—
On trust and investment funds	—	403.48	2,990.28	691.87
All other	1,581.00	4,673.83	3,095.97	905.52
NON-REVENUE.	\$106,722.49	\$84,096.34	\$168,362.71	\$156,001.17
Offsets to outlays	5,293.62	3,749.60	274.74	15,000.00
Departmental	5,293.62	3,749.60	—	15,000.00
Public service enterprises	—	—	274.74	—
Cemeteries	—	—	—	—
Municipal indebtedness	83,600.00	68,000.00	147,000.00	115,000.00
Loans, general purposes	3,600.00	—	—	15,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	68,000.00	147,000.00	100,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	402.00	8.00	691.87
From sinking funds	—	—	—	—
All other	—	402.00	8.00	691.87
Refunds	501.93	371.06	475.20	324.96
Agency, trust, and investment	17,326.94	11,573.68	20,604.77	24,984.34
Taxes and licenses for State	6,716.00	6,204.50	6,374.60	9,464.68
Taxes for county	10,374.08	5,367.77	7,384.06	14,919.66
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	236.86	1.41	6,696.21	600.00
All other	—	—	150.00	—
RECAPITULATION.				
Revenue and offsets to outlays	\$157,391.25	\$163,973.60	\$158,463.26	\$187,740.42
Premiums	—	—	—	—
Municipal indebtedness	83,600.00	68,000.00	147,000.00	115,000.00
Transfers and refunds	501.93	773.06	483.20	1,016.83
Agency, trust, and investment	17,326.94	11,573.68	20,604.77	24,984.34
Total receipts	\$258,820.12	\$244,320.34	\$326,551.23	\$328,741.59
Balance on hand, including funds	19,784.36	24,013.07	7,481.08	480.31
GRAND TOTAL	\$278,604.48	\$268,333.41	\$334,032.31	\$329,221.90

Graded According to Population of 1930 — Continued.

PAYMENTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
Maintenance	\$130,933.49	\$122,722.02	\$133,605.74	\$161,536.01
<i>Departmental</i>	<i>130,679.94</i>	<i>122,622.02</i>	<i>127,471.06</i>	<i>159,913.65</i>
General government	7,746.20	7,733.05	9,841.35	12,375.90
Protection of persons and property	4,535.23	10,452.88	6,283.15	10,969.74
Health and sanitation	3,936.01	6,501.15	4,641.13	13,443.57
Highways	26,345.71	24,102.73	17,425.57	31,703.05
Charities	19,132.01	26,784.21	26,774.71	21,723.80
Soldiers' benefits	1,119.58	2,753.00	3,548.63	4,696.32
Schools	65,467.09	40,364.38	54,785.17	59,806.08
Libraries	1,919.37	1,771.93	2,034.72	352.66
Recreation	97.50	7.08	7.14	9.22
Pensions	—	—	—	—
Unclassified	381.24	2,151.61	2,129.49	4,833.31
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,267.81</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	4,267.81	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>253.55</i>	<i>100.00</i>	<i>1,850.37</i>	<i>1,622.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>16.50</i>	<i>—</i>
Interest	7,314.71	6,887.89	21,898.15	3,509.21
<i>Loans, general purposes</i>	<i>7,314.71</i>	<i>6,887.89</i>	<i>8,618.15</i>	<i>3,509.21</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>13,280.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,054.13	6,532.09	14,178.61	39,502.03
<i>Departmental</i>	<i>24,054.13</i>	<i>6,532.09</i>	<i>13,244.67</i>	<i>38,965.78</i>
General government	—	—	224.24	336.32
Protection of persons and property	301.20	—	—	—
Health and sanitation	—	1,073.70	—	1,385.35
Highways	23,717.43	4,213.62	696.00	37,031.61
Charities	—	—	—	—
Schools	35.50	1,244.77	12,020.11	212.50
Libraries	—	—	—	—
Recreation	—	—	304.32	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>933.94</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	933.94	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>536.25</i>
Municipal indebtedness	87,000.00	114,400.00	142,000.00	92,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>21,400.00</i>	<i>19,000.00</i>	<i>12,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>93,000.00</i>	<i>123,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	402.00	8.00	691.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>402.00</i>	<i>8.00</i>	<i>691.87</i>
Refunds	501.93	371.06	475.20	324.96
Agency, trust, and investment	17,367.34	11,575.16	21,430.40	24,984.34
<i>Taxes and licenses for State</i>	<i>6,716.00</i>	<i>6,204.50</i>	<i>6,374.50</i>	<i>9,464.68</i>
<i>Taxes for county</i>	<i>10,374.08</i>	<i>5,367.77</i>	<i>7,384.06</i>	<i>14,919.66</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>277.26</i>	<i>2.89</i>	<i>7,521.84</i>	<i>600.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>160.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$138,248.20	\$129,609.91	\$155,503.89	\$165,045.22
Permanent debt (except from sinking funds)	12,000.00	21,400.00	19,000.00	12,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,054.13	6,532.09	14,178.61	39,502.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	93,000.00	123,000.00	80,000.00
Transfers (except to sinking funds) and refunds	501.93	773.06	483.20	1,016.83
Agency, trust, and investment	17,367.34	11,575.16	21,430.40	24,984.34
Total payments	\$267,171.60	\$262,890.22	\$333,596.10	\$322,548.42
Balance on hand, including funds	11,432.88	5,443.19	436.21	6,673.48
GRAND TOTAL	\$278,604.48	\$268,333.41	\$334,032.31	\$329,221.90

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
REVENUE.	\$117,410.37	\$148,335.23	\$112,319.82	\$117,600.63
General	91,491.93	132,300.15	100,294.96	82,713.91
Taxes	75,634.16	112,389.45	78,928.23	76,990.87
Property, poll, and income	70,351.18	107,510.48	75,922.70	74,018.78
Corporation, bank, etc.	5,282.98	4,878.97	3,005.53	2,972.09
Licenses and permits	390.82	281.75	66.00	74.00
Fines and forfeits	138.66	20.00	541.55	193.25
Grants and gifts	15,328.39	19,592.50	20,759.18	5,455.79
For expenses	15,328.39	19,592.50	20,759.18	5,455.79
For outlays	—	—	—	—
All other	—	16.45	—	—
Commercial	25,918.44	16,035.08	12,024.86	34,886.72
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	4,700.28	3,872.17	3,618.74	4,752.60
Departmental	3,813.57	3,750.25	5,624.55	10,160.08
General government	42.00	—	10.45	483.30
Protection of persons and property	232.67	61.62	54.98	356.56
Health and sanitation	—	202.50	90.00	—
Highways	16.00	—	1,363.50	16.00
Charities	2,657.71	3,007.04	2,476.73	8,260.21
Soldiers' benefits	178.50	—	—	216.00
Schools	9.86	443.84	1,493.02	484.65
Libraries	—	35.25	7.70	73.36
Recreation	—	—	—	270.00
Unclassified	1,676.83	—	128.17	—
Public service enterprises	14,877.74	6,064.53	—	13,434.96
Electric light	—	—	—	—
Water	14,877.74	6,064.53	—	13,434.96
All other	—	—	—	—
Cemeteries	613.10	113.00	603.01	5.00
Interest	1,913.75	2,235.13	2,278.56	6,534.08
On sinking funds	—	—	—	—
On trust and investment funds	725.86	177.21	48.06	4,670.80
All other	1,187.89	2,057.92	2,230.50	1,863.28
NON-REVENUE.	\$148,073.85	\$109,650.40	\$49,029.77	\$64,220.43
Offsets to outlays	5,000.00	14,873.94	3,718.00	—
Departmental	5,000.00	14,873.94	3,718.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	75,000.00	83,000.00	30,000.00	45,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	83,000.00	30,000.00	45,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	4,332.07	250.55	—	2,940.80
From sinking funds	—	—	—	—
All other	4,332.07	250.55	—	2,940.80
Refunds	688.61	457.46	114.05	286.07
Agency, trust, and investment	63,053.17	11,068.45	15,197.72	15,993.56
Taxes and licenses for State	4,534.00	5,176.50	4,899.24	7,013.50
Taxes for county	3,369.63	5,353.11	9,350.87	8,161.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	52,623.56	350.44	693.81	495.34
All other	2,525.98	188.40	253.80	323.40
RECAPITULATION.				
Revenue and offsets to outlays	\$122,410.37	\$163,209.17	\$116,037.82	\$117,600.63
Premiums	—	—	—	—
Municipal indebtedness	75,000.00	83,000.00	30,000.00	45,000.00
Transfers and refunds	5,020.68	708.01	114.05	3,226.87
Agency, trust, and investment	63,053.17	11,068.45	15,197.72	15,993.56
Total receipts	\$265,484.22	\$257,985.63	\$161,349.59	\$181,821.06
Balance on hand, including funds	7,989.37	10,360.69	2,872.99	11,094.92
GRAND TOTAL	\$273,473.59	\$268,346.32	\$164,222.58	\$192,915.98

¹ Includes \$461.82 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
Maintenance	\$102,244.95	\$125,215.38	\$100,640.33	\$102,461.29
<i>Departmental</i>	93,941.47	122,119.49	99,703.37	95,560.49
General government	5,502.36	4,280.15	4,629.69	6,583.35
Protection of persons and property	4,625.86	5,885.93	2,428.24	6,783.14
Health and sanitation	3,914.85	4,185.32	2,806.59	5,301.79
Highways	15,802.28	16,168.53	19,037.85	8,595.46
Charities	17,982.30	25,836.39	7,436.74	21,231.02
Soldiers' benefits	1,834.30	419.69	160.64	838.71
Schools	41,280.19	62,829.43	61,942.73	40,294.25
Libraries	800.00	1,005.65	1,082.82	2,379.43
Recreation	36.90	156.15	6.07	2,616.83
Pensions	—	—	—	—
Unclassified	2,162.43	1,348.25	172.00	936.51
<i>Public service enterprises</i>	7,062.51	2,833.14	—	5,830.45
Electric light	—	—	—	—
Water	7,052.51	2,833.14	—	5,830.45
All other	—	—	—	—
<i>Cemeteries</i>	787.15	266.75	936.96	912.35
<i>Administration of trust funds</i>	463.82	—	—	158.00
Interest	7,089.90	6,905.30	2,403.58	3,263.14
<i>Loans, general purposes</i>	2,863.03	3,536.96	2,403.68	2,391.26
<i>Loans, public service enterprises</i>	4,226.87	3,368.34	—	871.88
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	8,739.02	22,478.57	4,560.99	2,203.59
<i>Departmental</i>	6,210.00	20,679.21	4,560.99	1,154.20
General government	—	98.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	6,100.00	20,524.52	4,560.99	1,154.20
Charities	—	—	—	—
Schools	110.00	56.69	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	2,529.02	1,799.36	—	1,049.39
Electric light	—	—	—	—
Water	2,529.02	1,799.36	—	1,049.39
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	81,500.00	98,000.00	38,620.00	58,800.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	111,500.00	10,000.00	3,620.00	8,800.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	70,000.00	88,000.00	35,000.00	50,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	4,332.07	250.55	—	2,940.80
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	4,332.07	250.55	—	2,940.80
Refunds	688.61	457.46	114.05	286.07
Agency, trust, and investment	58,097.74	11,111.11	15,197.72	17,003.41
<i>Taxes and licenses for State</i>	4,634.00	5,176.50	4,899.24	7,013.50
<i>Taxes for county</i>	3,369.63	5,353.11	9,350.87	8,161.32
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	49,245.01	393.10	693.81	1,506.99
<i>All other</i>	949.10	188.40	253.80	321.60
RECAPITULATION.				
Maintenance and interest	\$109,334.85	\$132,120.68	\$103,043.91	\$105,724.43
Permanent debt (except from sinking funds)	111,500.00	10,000.00	3,620.00	8,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,739.02	22,478.57	4,560.99	2,203.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	88,000.00	35,000.00	50,000.00
Transfers (except to sinking funds) and refunds	5,020.68	708.01	114.05	3,226.87
Agency, trust, and investment	58,097.74	11,111.11	15,197.72	17,003.41
Total payments	\$262,692.29	\$264,418.37	\$161,536.67	\$186,958.30
Balance on hand, including funds	10,781.30	3,927.95	2,685.91	5,957.68
GRAND TOTAL	\$273,473.59	\$268,346.32	\$164,222.58	\$192,915.98

¹ Includes \$1,409.90 paid from proceeds of sale of street railway.

² Includes \$1,120 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
REVENUE.	\$294,789.34	\$103,661.97	\$137,548.92	\$134,601.70
General	259,217.19	92,776.01	107,163.14	103,746.50
Taxes	248,613.02	68,054.62	98,099.23	90,401.63
Property, poll, and income	242,402.00	67,617.19	96,569.98	88,583.87
Corporation, bank, etc.	6,211.02	437.43	1,529.25	1,817.76
Licenses and permits	114.00	135.00	218.83	82.50
Fines and forfeits	399.26	185.80	245.75	—
Grants and gifts	10,090.91	24,400.59	8,599.33	13,262.37
For expenses	10,090.91	24,400.59	8,599.33	13,262.37
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	35,572.15	10,885.96	30,385.78	30,855.20
Special assessments	—	310.55	289.40	163.75
To meet expenses	—	310.55	289.40	163.75
To meet outlays	—	—	—	—
Privileges	8,319.32	4,137.76	4,709.16	4,619.40
Departmental	2,033.30	4,546.16	7,895.69	15,041.08
General government	657.00	3.00	188.88	155.00
Protection of persons and property	100.24	104.30	217.56	148.46
Health and sanitation	1,081.50	—	404.75	1.00
Highways	17.54	81.50	5,430.34	4,024.79
Charities	—	3,644.62	1,120.59	6,679.53
Soldiers' benefits	78.00	—	—	600.00
Schools	5.01	237.55	106.78	3,430.30
Libraries	44.01	—	76.49	—
Recreation	50.00	—	—	—
Unclassified	—	475.19	350.30	2.00
Public service enterprises	20,854.53	—	10,963.61	7,370.24
Electric light	—	—	—	—
Water	20,854.53	—	10,963.61	7,370.24
All other	—	—	—	—
Cemeteries	1,771.70	—	910.39	818.30
Interest	2,693.30	1,891.49	5,617.53	2,842.43
On sinking funds	—	—	—	—
On trust and investment funds	491.15	—	2,177.73	356.70
All other	2,102.15	1,891.49	3,439.80	2,485.73
NON-REVENUE.	\$241,293.11	\$88,704.43	\$67,215.05	\$100,718.29
Offsets to outlays	1,233.70	9,508.32	2,000.00	7,999.55
Departmental	—	9,508.32	2,000.00	7,999.55
Public service enterprises	1,233.70	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	206,014.52	70,000.00	50,000.00	80,631.03
Loans, general purposes	—	—	—	—
Loans, public service enterprises	11,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	195,000.00	70,000.00	50,000.00	80,075.51
Unpaid warrants or orders, current year	—	—	—	555.52
Premiums	14.52	—	—	—
Transfers	54.54	—	1,937.18	70.05
From sinking funds	—	—	—	—
All other	54.54	—	1,937.18	70.05
Refunds	421.67	228.20	620.81	146.77
Agency, trust, and investment	33,568.68	8,967.91	12,657.06	11,870.89
Taxes and licenses for State	17,009.34	4,069.00	4,526.47	5,280.00
Taxes for county	15,324.24	3,014.93	4,001.42	4,489.40
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,212.90	1,152.58	3,921.57	1,844.69
All other	22.20	731.40	207.60	256.80
RECAPITULATION.				
Revenue and offsets to outlays	\$296,023.04	\$113,170.29	\$139,548.92	\$142,601.25
Premiums	14.52	—	—	—
Municipal indebtedness	206,000.00	70,000.00	50,000.00	80,631.03
Transfers and refunds	476.21	228.20	2,557.99	216.82
Agency, trust, and investment	33,568.68	8,967.91	12,657.06	11,870.89
Total receipts	\$536,082.45	\$192,366.40	\$204,763.97	\$235,319.99
Balance on hand, including funds	24,938.65	20,775.20	25,328.73	6,373.79
GRAND TOTAL	\$561,021.10	\$213,141.60	\$230,092.70	\$241,693.78

Graded According to Population of 1930 — Continued.

PAYMENTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
Maintenance	\$250,708.75	\$81,013.08	\$110,811.10	\$113,304.19
<i>Departmental</i>	<i>221,465.88</i>	<i>81,013.08</i>	<i>101,163.73</i>	<i>104,507.75</i>
General government	17,710.89	3,712.20	7,110.94	6,816.47
Protection of persons and property	36,006.83	2,859.62	8,731.42	9,030.13
Health and sanitation	18,758.21	2,962.18	4,598.59	2,255.49
Highways	44,084.91	26,560.23	23,302.90	29,550.88
Charities	21,430.97	11,931.62	7,232.17	13,345.85
Soldiers' benefits	4,089.91	—	553.00	1,713.37
Schools	62,617.58	32,290.47	46,409.17	40,811.78
Libraries	6,324.78	—	1,224.95	—
Recreation	8,694.42	5.24	8.95	210.23
Pensions	—	—	—	—
Unclassified	1,747.38	691.52	1,991.64	773.55
<i>Public service enterprises</i>	<i>24,877.01</i>	<i>—</i>	<i>7,606.70</i>	<i>7,509.94</i>
Electric light	—	—	—	—
Water	24,877.01	—	7,606.70	7,509.94
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,365.86</i>	<i>—</i>	<i>2,029.67</i>	<i>1,286.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>11.00</i>	<i>—</i>
Interest	12,494.84	3,069.60	7,508.30	7,937.71
<i>Loans, general purposes</i>	<i>12,494.84</i>	<i>3,069.60</i>	<i>5,424.80</i>	<i>5,912.71</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,083.50</i>	<i>2,025.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,373.79	22,668.04	7,839.34	14,259.90
<i>Departmental</i>	<i>8,058.68</i>	<i>22,668.04</i>	<i>3,794.53</i>	<i>12,104.20</i>
General government	1,183.95	—	—	—
Protection of persons and property	—	788.11	—	—
Health and sanitation	455.26	—	744.75	1,521.06
Highways	2,919.47	18,079.93	2,799.78	10,152.74
Charities	—	—	—	—
Schools	—	3,800.00	—	—
Libraries	—	—	—	—
Recreation	3,500.00	—	250.00	—
Unclassified	—	—	—	430.40
<i>Public service enterprises</i>	<i>7,330.16</i>	<i>—</i>	<i>4,044.81</i>	<i>2,155.70</i>
Electric light	—	—	—	—
Water	7,330.16	—	4,044.81	2,155.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>984.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	216,000.00	80,000.00	74,400.00	90,661.81
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>26,000.00</i>	<i>5,000.00</i>	<i>14,400.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>75,000.00</i>	<i>60,000.00</i>	<i>75,075.51</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,586.30</i>
Transfers	54.54	—	1,937.18	70.05
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>54.54</i>	<i>—</i>	<i>1,937.18</i>	<i>70.05</i>
Refunds	421.67	228.20	620.81	146.77
Agency, trust, and investment	33,606.54	8,962.51	12,585.51	11,848.39
<i>Taxes and licenses for State</i>	<i>17,009.54</i>	<i>4,069.00</i>	<i>4,526.47</i>	<i>5,280.00</i>
<i>Taxes for county</i>	<i>15,324.24</i>	<i>3,014.93</i>	<i>4,001.42</i>	<i>4,489.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,250.76</i>	<i>1,152.58</i>	<i>3,863.22</i>	<i>1,822.19</i>
<i>All other</i>	<i>22.20</i>	<i>726.00</i>	<i>194.40</i>	<i>266.80</i>
RECAPITULATION.				
Maintenance and interest	\$263,203.59	\$84,082.68	\$118,319.40	\$121,241.90
Permanent debt (except from sinking funds)	26,000.00	5,000.00	14,400.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,373.79	22,668.04	7,839.34	14,259.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	190,000.00	75,000.00	60,000.00	79,661.81
Transfers (except to sinking funds) and refunds	476.21	228.20	2,557.99	216.82
Agency, trust, and investment	33,606.54	8,962.51	12,585.51	11,848.39
Total payments	\$529,660.13	\$195,941.43	\$215,702.24	\$238,228.82
<i>Balance on hand, including funds</i>	<i>31,360.97</i>	<i>17,200.17</i>	<i>14,390.46</i>	<i>3,404.96</i>
GRAND TOTAL	\$561,021.10	\$213,141.60	\$230,092.70	\$241,693.78

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
REVENUE.	\$125,377.02	\$85,586.87	\$96,047.76	\$74,470.69
General	101,677.70	72,716.98	69,702.23	55,306.13
Taxes	90,150.14	56,890.96	49,803.11	37,248.49
Property, poll, and income	85,839.25	55,226.98	41,625.37	37,037.49
Corporation, bank, etc.	4,310.89	1,593.98	8,180.74	211.00
Licenses and permits	73.00	64.00	118.00	102.00
Fines and forfeits	277.93	659.49	768.80	105.00
Grants and gifts	11,176.63	15,168.53	19,009.32	17,850.64
For expenses	11,176.63	15,028.93	19,009.32	17,850.64
For outlays	—	139.60	—	—
All other	—	4.00	—	—
Commercial	23,699.32	12,869.89	26,345.53	19,164.56
Special assessments	—	—	—	174.17
To meet expenses	—	—	—	174.17
To meet outlays	—	—	—	—
Privileges	6,640.70	2,252.01	3,191.54	4,871.87
Departmental	8,047.75	3,232.90	11,833.22	3,953.87
General government	191.65	373.77	201.00	193.75
Protection of persons and property	111.98	87.06	113.76	36.80
Health and sanitation	148.25	84.29	—	234.29
Highways	2,600.00	1,503.76	2,750.00	1,423.95
Charities	2,000.00	1,020.61	3,949.88	1,639.08
Soldiers' benefits	412.00	—	346.00	168.00
Schools	2,520.18	106.18	3,837.30	236.62
Libraries	63.69	57.23	10.42	21.38
Recreation	—	—	—	—
Unclassified	—	—	624.86	—
Public service enterprises	—	5,787.29	—	8,932.71
Electric light	—	—	—	—
Water	—	5,787.29	—	8,931.61
All other	—	—	—	1.10
Cemeteries	1,530.70	300.46	1,353.81	—
Interest	7,480.17	1,297.23	9,966.96	1,231.94
On sinking funds	—	—	—	—
On trust and investment funds	5,132.38	92.95	8,099.43	29.24
All other	2,347.79	1,204.28	1,867.53	1,202.70
NON-REVENUE.	\$98,829.58	\$80,101.02	\$108,603.68	\$39,817.32
Offsets to outlays	10,000.00	—	6,034.15	13,101.87
Departmental	10,000.00	—	6,034.15	13,101.87
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	58,000.00	65,000.00	85,000.00	21,000.00
Loans, general purposes	5,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	53,000.00	65,000.00	85,000.00	21,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	4,000.00	—	60.52	—
From sinking funds	—	—	—	—
All other	4,000.00	—	60.52	—
Refunds	525.88	193.16	734.86	149.75
Agency, trust, and investment	26,303.70	14,907.86	16,774.15	5,565.70
Taxes and licenses for State	6,274.60	4,689.47	5,055.24	2,650.00
Taxes for county	5,562.96	8,915.94	5,234.00	2,678.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	14,087.64	1,189.05	6,378.71	9.20
All other	378.60	113.40	106.20	228.50
RECAPITULATION.				
Revenue and offsets to outlays	\$135,377.02	\$85,586.87	\$102,081.91	\$87,572.56
Premiums	—	—	—	—
Municipal indebtedness	58,000.00	65,000.00	85,000.00	21,000.00
Transfers and refunds	4,525.88	193.16	795.38	149.75
Agency, trust, and investment	26,303.70	14,907.86	16,774.15	5,565.70
Total receipts	\$224,206.60	\$165,687.89	\$204,651.44	\$114,288.01
Balance on hand, including funds	9,049.51	9,492.27	8,780.91	3,514.73
GRAND TOTAL	\$233,256.11	\$175,180.16	\$213,432.35	\$117,802.74

Graded According to Population of 1930 — Continued.

PAYMENTS.	Acton Population 2,482	Hatfield Population 2,476	Hardwick Population 2,460	Rutland Population 2,442
Maintenance	\$108,011.78	\$94,749.67	\$126,586.51	\$58,702.76
<i>Departmental</i>	<i>103,211.39</i>	<i>91,737.36</i>	<i>124,106.62</i>	<i>53,961.28</i>
General government	5,477.19	7,000.02	5,422.82	4,810.38
Protection of persons and property	11,089.58	4,775.30	5,712.98	1,311.26
Health and sanitation	3,793.99	2,429.42	3,870.76	1,285.51
Highways	25,929.69	17,677.03	28,488.18	14,093.21
Charities	8,769.60	4,006.99	25,191.23	6,471.69
Soldiers' benefits	1,289.22	47.95	2,753.00	208.00
Schools	42,611.79	53,564.85	44,622.47	24,765.00
Libraries	1,490.16	1,200.00	902.99	443.39
Recreation	146.62	30.65	415.11	99.44
Pensions	—	—	—	—
Unclassified	2,613.55	1,005.15	6,727.08	473.40
<i>Public service enterprises</i>	<i>—</i>	<i>2,616.47</i>	<i>—</i>	<i>4,741.48</i>
Electric light	—	—	—	—
Water	—	2,616.47	—	4,741.48
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,800.39</i>	<i>395.84</i>	<i>2,449.66</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>30.23</i>	<i>—</i>
Interest	3,236.88	4,392.50	3,145.18	2,678.26
<i>Loans, general purposes</i>	<i>3,236.88</i>	<i>4,392.50</i>	<i>3,145.18</i>	<i>1,641.36</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,037.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	25,602.19	7,788.31	10,186.02	16,182.06
<i>Departmental</i>	<i>23,506.20</i>	<i>7,450.19</i>	<i>10,186.02</i>	<i>16,182.06</i>
General government	—	441.54	—	—
Protection of persons and property	1,004.52	6,000.00	529.66	30.00
Health and sanitation	7,763.17	—	—	—
Highways	14,566.06	700.00	9,310.00	16,017.06
Charities	—	—	—	135.00
Schools	172.45	—	346.36	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	308.65	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>133.50</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	133.50	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,095.99</i>	<i>204.62</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	52,000.00	47,000.00	45,000.00	34,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>7,000.00</i>	<i>—</i>	<i>9,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>48,000.00</i>	<i>40,000.00</i>	<i>45,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,000.00	—	60.52	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,000.00</i>	<i>—</i>	<i>60.52</i>	<i>—</i>
Refunds	525.88	193.16	734.86	149.75
Agency, trust, and investment	24,401.45	14,994.21	17,608.42	5,585.74
<i>Taxes and licenses for State</i>	<i>6,274.50</i>	<i>4,689.47</i>	<i>5,055.24</i>	<i>2,650.00</i>
<i>Taxes for county</i>	<i>5,562.96</i>	<i>8,915.94</i>	<i>5,234.00</i>	<i>2,678.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,185.39</i>	<i>1,282.00</i>	<i>7,212.98</i>	<i>29.24</i>
<i>All other</i>	<i>378.60</i>	<i>106.80</i>	<i>106.20</i>	<i>228.50</i>

RECAPITULATION.

Maintenance and interest	\$111,248.66	\$99,142.17	\$129,731.69	\$61,381.02
Permanent debt (except from sinking funds)	4,000.00	7,000.00	—	9,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	25,602.19	7,788.31	10,186.02	16,182.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	48,000.00	40,000.00	45,000.00	25,000.00
Transfers (except to sinking funds) and refunds	4,525.88	193.16	795.38	149.75
Agency, trust, and investment	24,401.45	14,994.21	17,608.42	5,585.74
Total payments	\$217,778.18	\$169,117.85	\$203,321.51	\$117,698.57
Balance on hand, including funds	15,477.93	6,062.31	10,110.84	104.17
GRAND TOTAL	\$233,256.11	\$175,180.16	\$213,432.35	\$117,802.74

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
REVENUE.	\$186,867.52	\$99,657.50	\$109,358.31	\$131,946.67
General	127,162.74	88,650.93	84,577.05	109,606.72
<i>Taxes</i>	<i>112,926.15</i>	<i>71,443.32</i>	<i>77,596.71</i>	<i>96,468.50</i>
Property, poll, and income	107,671.74	67,701.58	76,252.72	89,807.56
Corporation, bank, etc.	5,254.41	3,741.74	1,342.99	6,650.94
<i>Licenses and permits</i>	<i>149.50</i>	<i>60.00</i>	<i>584.69</i>	<i>41.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>106.50</i>	<i>1,028.29</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>14,087.09</i>	<i>17,041.11</i>	<i>5,368.46</i>	<i>12,883.96</i>
For expenses	14,087.09	17,041.11	5,368.46	12,883.96
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>218.26</i>
Commercial	59,704.78	11,006.57	24,781.26	22,339.95
<i>Special assessments</i>	<i>—</i>	<i>220.07</i>	<i>129.60</i>	<i>10.00</i>
To meet expenses	—	220.07	129.60	10.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,347.98</i>	<i>2,347.67</i>	<i>3,637.42</i>	<i>3,975.96</i>
<i>Departmental</i>	<i>13,842.31</i>	<i>6,279.17</i>	<i>8,217.11</i>	<i>7,817.35</i>
General government	710.74	315.15	—	346.46
Protection of persons and property	184.27	65.18	34.03	51.02
Health and sanitation	140.40	14.00	65.00	75.00
Highways	6,990.87	2,029.41	48.00	2,899.52
Charities	4,099.40	3,227.52	7,642.60	3,971.96
Soldiers' benefits	—	206.00	417.08	150.00
Schools	1,628.41	394.96	—	267.19
Libraries	48.38	26.95	7.90	55.00
Recreation	—	—	—	—
Unclassified	39.84	—	2.50	1.20
<i>Public service enterprises</i>	<i>33,648.11</i>	<i>—</i>	<i>8,842.86</i>	<i>7,212.78</i>
Electric light	33,648.11	—	—	—
Water	—	—	8,842.86	7,212.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>600.36</i>	<i>—</i>	<i>1,329.19</i>
<i>Interest</i>	<i>5,866.38</i>	<i>1,559.30</i>	<i>3,954.37</i>	<i>1,994.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,921.38	568.62	44.69	—
All other	2,945.00	990.68	3,909.68	1,994.67
NON-REVENUE.	\$123,049.19	\$56,995.98	\$71,349.50	\$100,702.01
Offsets to outlays	7,455.60	4,400.86	2,651.56	9,115.83
<i>Departmental</i>	<i>5,988.73</i>	<i>4,400.86</i>	<i>2,651.56</i>	<i>8,579.06</i>
<i>Public service enterprises</i>	<i>1,466.87</i>	<i>—</i>	<i>—</i>	<i>536.77</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	83,500.18	44,500.00	62,000.00	80,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>83,500.18</i>	<i>40,000.00</i>	<i>62,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	962.61	424.72	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	962.61	424.72	—	—
Refunds	851.01	102.18	224.71	1,175.03
Agency, trust, and investment	30,279.79	7,568.22	6,473.23	10,411.15
<i>Taxes and licenses for State</i>	<i>7,032.81</i>	<i>3,751.00</i>	<i>4,072.00</i>	<i>4,013.50</i>
<i>Taxes for county</i>	<i>6,543.72</i>	<i>3,123.06</i>	<i>2,160.80</i>	<i>4,196.62</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,439.11</i>	<i>590.36</i>	<i>11.63</i>	<i>998.03</i>
<i>All other</i>	<i>464.15</i>	<i>103.80</i>	<i>238.80</i>	<i>303.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$194,323.12	\$104,058.36	\$112,009.87	\$141,062.50
Premiums	—	—	—	—
Municipal indebtedness	83,500.18	44,500.00	62,000.00	80,000.00
Transfers and refunds	1,813.62	526.90	224.71	1,175.03
Agency, trust, and investment	30,279.79	7,568.22	6,473.23	10,411.15
Total receipts	\$309,916.71	\$156,653.48	\$180,707.81	\$232,648.68
Balance on hand, including funds	18,613.72	4,409.91	825.47	25,133.80
GRAND TOTAL	\$328,530.43	\$161,063.39	\$181,533.28	\$257,782.48

Graded According to Population of 1930 — Continued.

PAYMENTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
Maintenance	\$174,757.33	\$91,626.99	\$72,734.84	\$108,201.23
<i>Departmental</i>	<i>146,343.32</i>	<i>91,010.25</i>	<i>66,720.41</i>	<i>101,590.21</i>
General government	8,900.51	4,729.07	9,032.10	6,406.69
Protection of persons and property	10,101.22	6,337.72	5,176.63	7,081.86
Health and sanitation	4,891.91	3,476.94	2,385.56	4,419.47
Highways	45,345.95	17,355.06	7,030.61	23,088.90
Charities	14,891.21	17,337.74	13,360.67	10,777.20
Soldiers' benefits	1,036.00	4,300.75	1,423.25	973.02
Schools	50,741.30	31,368.79	26,784.12	44,767.24
Libraries	4,276.23	1,501.87	697.51	1,600.00
Recreation	1,648.01	174.11	37.50	455.71
Pensions	—	—	—	—
Unclassified	4,510.98	1,128.20	792.46	2,020.12
<i>Public service enterprises</i>	<i>28,214.07</i>	<i>—</i>	<i>6,014.43</i>	<i>4,733.91</i>
Electric light	28,214.07	—	6,014.43	4,733.91
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>199.94</i>	<i>550.24</i>	<i>—</i>	<i>1,877.11</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>66.60</i>	<i>—</i>	<i>—</i>
Interest	4,792.56	2,422.19	2,845.92	7,785.65
<i>Loans, general purposes</i>	<i>4,792.56</i>	<i>2,422.19</i>	<i>2,845.92</i>	<i>6,967.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>818.09</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,580.51	11,389.97	14,397.35	10,845.88
<i>Departmental</i>	<i>16,129.64</i>	<i>11,389.97</i>	<i>13,767.08</i>	<i>10,180.02</i>
General government	320.00	—	—	—
Protection of persons and property	—	275.49	—	91.50
Health and sanitation	3,781.59	5,278.95	—	210.54
Highways	11,028.05	5,835.53	13,767.08	9,140.94
Charities	—	—	—	—
Schools	—	—	—	737.04
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,450.87</i>	<i>—</i>	<i>630.27</i>	<i>665.86</i>
Electric light	5,450.87	—	630.27	665.86
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	72,856.39	44,000.00	83,500.00	96,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,512.50</i>	<i>4,000.00</i>	<i>8,500.00</i>	<i>16,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,343.89</i>	<i>40,000.00</i>	<i>75,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	962.61	424.72	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>962.61</i>	<i>424.72</i>	<i>—</i>	<i>—</i>
Refunds	851.01	102.18	224.71	1,175.03
Agency, trust, and investment	29,573.38	7,641.39	6,517.92	10,411.15
<i>Taxes and licenses for State</i>	<i>7,032.81</i>	<i>3,751.00</i>	<i>4,072.00</i>	<i>4,913.50</i>
<i>Taxes for county</i>	<i>6,343.72</i>	<i>3,123.06</i>	<i>2,150.80</i>	<i>4,196.62</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,732.70</i>	<i>663.53</i>	<i>56.32</i>	<i>998.03</i>
<i>All other</i>	<i>464.15</i>	<i>103.80</i>	<i>238.80</i>	<i>303.00</i>
RECAPITULATION.				
Maintenance and interest	\$179,549.89	\$94,049.18	\$75,580.76	\$115,986.88
Permanent debt (except from sinking funds)	12,512.50	4,000.00	8,500.00	16,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,580.51	11,389.97	14,397.35	10,845.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,343.89	40,000.00	75,000.00	80,000.00
Transfers (except to sinking funds) and refunds	1,813.62	526.90	224.71	1,175.03
Agency, trust, and investment	29,573.38	7,641.39	6,517.92	10,411.15
Total payments	\$304,373.79	\$157,607.44	\$180,220.74	\$234,918.94
Balance on hand, including funds	24,156.64	3,455.95	1,312.54	22,863.54
GRAND TOTAL	\$328,530.43	\$161,063.39	\$181,533.28	\$257,782.48

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
REVENUE.	\$148,361.81	\$118,527.56	\$133,414.42	\$100,115.51
General	88,093.58	79,287.03	114,678.29	79,783.36
<i>Taxes</i>	<i>72,032.11</i>	<i>67,258.29</i>	<i>108,741.23</i>	<i>64,363.43</i>
Property, poll, and income	77,419.21	66,225.97	106,583.92	60,328.62
Corporation, bank, etc.	1,612.90	1,032.32	2,157.31	4,034.81
<i>Licenses and permits</i>	<i>158.50</i>	<i>173.75</i>	<i>260.25</i>	<i>71.00</i>
<i>Fines and forfeits</i>	<i>390.50</i>	<i>152.50</i>	<i>432.00</i>	<i>30.40</i>
<i>Grants and gifts</i>	<i>8,512.47</i>	<i>11,702.49</i>	<i>4,919.81</i>	<i>15,318.53</i>
For expenses	8,512.47	11,702.49	4,919.81	15,318.53
For outlays	—	—	325.00	—
All other	—	—	—	—
Commercial	60,268.23	39,240.53	18,736.13	20,332.15
<i>Special assessments</i>	<i>169.64</i>	<i>254.09</i>	<i>967.10</i>	<i>—</i>
To meet expenses	169.64	254.09	967.10	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,886.25</i>	<i>2,303.00</i>	<i>7,684.94</i>	<i>2,857.92</i>
<i>Departmental</i>	<i>15,973.89</i>	<i>4,067.50</i>	<i>7,486.36</i>	<i>9,687.83</i>
General government	943.05	31.43	1,080.16	487.94
Protection of persons and property	101.38	63.64	302.57	19.31
Health and sanitation	861.16	260.71	424.28	23.31
Highways	1,573.24	9.00	205.00	103.50
Charities	12,118.15	2,343.17	2,988.81	8,671.50
Soldiers' benefits	268.00	550.00	240.00	240.00
Schools	1.00	584.60	1,490.44	65.00
Libraries	105.51	65.95	751.85	75.27
Recreation	—	159.00	—	—
Unclassified	7.50	—	3.25	—
<i>Public service enterprises</i>	<i>35,597.34</i>	<i>28,917.88</i>	<i>—</i>	<i>4,664.37</i>
Electric light	26,392.79	21,250.93	—	—
Water	9,204.55	7,666.95	—	4,664.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,054.95</i>	<i>1,551.33</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>3,581.06</i>	<i>1,846.73</i>	<i>2,597.73</i>	<i>3,122.03</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,149.10	385.24	706.77	2,734.14
All other	2,431.96	1,461.49	1,890.96	387.89
NON-REVENUE.	\$78,763.17	\$80,549.52	\$25,801.07	\$33,970.39
Offsets to outlays	344.53	90.00	85.00	—
<i>Departmental</i>	<i>—</i>	<i>—</i>	<i>85.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>344.53</i>	<i>90.00</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	67,000.00	60,000.00	—	25,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>67,000.00</i>	<i>60,000.00</i>	<i>—</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,194.75	615.03	529.24	1,506.38
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,194.75	615.03	529.24	1,506.38
Refunds	210.06	7.05	1,004.19	116.90
Agency, trust, and investment	10,013.83	19,837.44	24,182.64	7,347.11
<i>Taxes and licenses for State</i>	<i>3,878.00</i>	<i>3,079.00</i>	<i>8,304.94</i>	<i>3,440.79</i>
<i>Taxes for county</i>	<i>2,971.97</i>	<i>2,228.98</i>	<i>12,815.57</i>	<i>3,530.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,820.43</i>	<i>14,205.01</i>	<i>3,062.13</i>	<i>274.32</i>
All other	343.43	324.45	—	102.00
RECAPITULATION.				
Revenue and offsets to outlays	\$148,706.34	\$118,617.56	\$133,499.42	\$100,115.51
Premiums	—	—	—	—
Municipal indebtedness	67,000.00	60,000.00	—	25,000.00
Transfers and refunds	1,404.81	622.08	1,533.43	1,623.28
Agency, trust, and investment	10,013.83	19,837.44	24,182.64	7,347.11
Total receipts	\$227,124.98	\$199,077.08	\$159,215.49	\$134,085.90
Balance on hand, including funds	28,211.36	166.50	36,776.28	18,037.76
GRAND TOTAL	\$255,336.33	\$199,243.58	\$195,991.77	\$152,143.66

Graded According to Population of 1930 — Continued.

PAYMENTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
Maintenance	\$146,423.92	\$101,809.87	\$116,059.28	\$93,773.13
<i>Departmental</i>	<i>120,718.69</i>	<i>80,981.47</i>	<i>115,880.32</i>	<i>91,057.95</i>
General government	7,756.58	6,148.68	12,659.05	6,141.74
Protection of persons and property	9,491.48	8,782.17	10,182.16	2,811.41
Health and sanitation	3,307.09	2,496.10	6,983.93	2,881.79
Highways	17,100.63	13,758.06	20,730.52	21,669.81
Charities	39,903.80	10,048.46	13,779.60	16,796.98
Soldiers' benefits	9,086.78	2,381.22	635.93	1,128.50
Schools	29,878.96	31,190.04	42,448.66	37,034.02
Libraries	1,598.61	1,125.91	2,482.02	1,890.41
Recreation	139.22	525.99	3,276.62	33.96
Pensions	—	—	—	—
Unclassified	2,455.54	4,524.84	2,701.83	666.33
<i>Public service enterprises</i>	<i>23,764.07</i>	<i>18,726.78</i>	<i>175.66</i>	<i>2,640.18</i>
Electric light	18,589.87	15,546.54	—	—
Water	5,174.20	3,180.24	—	2,640.18
All other	—	—	175.66	—
<i>Cemeteries</i>	<i>1,941.16</i>	<i>2,101.62</i>	<i>3.30</i>	<i>75.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,145.04	3,437.16	—	1,350.86
<i>Loans, general purposes</i>	<i>2,605.04</i>	<i>2,195.91</i>	<i>—</i>	<i>1,150.86</i>
<i>Loans, public service enterprises</i>	<i>540.00</i>	<i>1,241.25</i>	<i>—</i>	<i>200.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,947.04	5,908.19	10,369.74	—
<i>Departmental</i>	<i>1,036.24</i>	<i>1,966.32</i>	<i>10,369.74</i>	<i>—</i>
General government	—	—	169.15	—
Protection of persons and property	44.00	277.50	1,959.90	—
Health and sanitation	13.16	1,180.84	—	—
Highways	979.08	392.00	7,522.19	—
Charities	—	—	—	—
Schools	—	—	718.50	—
Libraries	—	—	—	—
Recreation	—	115.98	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,910.80</i>	<i>3,941.87</i>	<i>—</i>	<i>—</i>
Electric light	1,217.91	3,941.87	—	—
Water	692.89	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	62,500.00	63,867.17	—	43,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,500.00</i>	<i>6,500.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>57,000.00</i>	<i>55,000.00</i>	<i>—</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>2,367.17</i>	<i>—</i>	<i>—</i>
Transfers	1,194.75	615.03	529.24	1,506.38
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,194.75</i>	<i>615.03</i>	<i>529.24</i>	<i>1,506.38</i>
Refunds	210.06	7.05	1,004.19	116.90
Agency, trust, and investment	10,330.61	22,403.91	24,242.76	7,290.79
<i>Taxes and licenses for State</i>	<i>3,878.00</i>	<i>3,079.00</i>	<i>8,304.94</i>	<i>3,440.79</i>
<i>Taxes for county</i>	<i>2,971.97</i>	<i>2,228.98</i>	<i>12,816.57</i>	<i>3,530.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,235.13</i>	<i>16,822.42</i>	<i>3,122.25</i>	<i>218.00</i>
<i>All other</i>	<i>245.51</i>	<i>273.51</i>	<i>—</i>	<i>102.00</i>
RECAPITULATION.				
Maintenance and interest	\$149,568.96	\$105,247.03	\$116,059.28	\$95,123.99
Permanent debt (except from sinking funds)	5,500.00	6,500.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,947.04	5,908.19	10,369.74	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	57,000.00	57,367.17	—	40,000.00
Transfers (except to sinking funds) and refunds	1,404.81	622.08	1,533.43	1,623.28
Agency, trust, and investment	10,330.61	22,403.91	24,242.76	7,290.79
Total payments	\$226,751.42	\$198,048.38	\$152,205.21	\$147,038.06
Balance on hand, including funds	28,584.91	1,195.20	43,786.66	5,105.60
GRAND TOTAL	\$255,336.33	\$199,243.58	\$195,991.77	\$152,143.66

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
REVENUE.	\$103,534.60	\$130,426.34	\$134,557.09	\$103,445.13
General	92,781.56	107,910.78	110,062.65	91,973.27
Taxes	85,096.23	96,682.22	97,623.55	61,945.58
Property, poll, and income	83,816.86	91,880.00	94,580.71	60,105.79
Corporation, bank, etc.	1,279.37	3,802.22	3,036.84	1,839.79
Licenses and permits	2,019.00	66.00	48.00	12.00
Fines and forfeits	1,731.36	274.80	63.00	890.00
Grants and gifts	3,934.97	11,887.76	12,325.19	29,125.69
For expenses	3,934.97	11,887.76	12,325.19	29,125.69
For outlays	—	—	2.91	—
All other	—	—	—	—
Commercial	10,753.04	22,515.56	24,494.44	11,471.86
Special assessments	158.30	—	407.91	—
To meet expenses	158.30	—	407.91	—
To meet outlays	—	—	—	—
Privileges	3,648.01	4,117.45	4,904.81	3,269.05
Departmental	4,412.75	6,530.83	7,062.31	5,170.54
General government	—	480.00	277.92	106.86
Protection of persons and property	155.66	100.88	118.43	32.03
Health and sanitation	228.17	—	—	—
Highways	—	152.00	848.71	2,355.56
Charities	3,209.78	3,672.54	1,763.00	2,117.95
Soldiers' benefits	752.00	840.00	304.00	132.00
Schools	1.00	676.28	3,722.75	425.64
Libraries	66.14	27.50	27.50	.50
Recreation	—	—	—	—
Unclassified	—	581.63	—	—
Public service enterprises	—	9,311.22	7,913.28	—
Electric light	—	—	—	—
Water	—	9,311.22	7,913.28	—
All other	—	—	—	—
Cemeteries	—	—	2,063.50	543.77
Interest	2,533.98	2,556.06	2,142.63	2,458.50
On sinking funds	—	—	—	—
On trust and investment funds	665.22	29.68	174.42	1,842.73
All other	1,868.76	2,526.38	1,968.21	645.77
NON-REVENUE.	\$146,044.00	\$123,455.74	\$14,814.06	\$70,313.54
Offsets to outlays	3,610.55	17,149.76	861.81	195.12
Departmental	3,610.55	17,149.76	—	195.12
Public service enterprises	—	—	861.81	—
Cemeteries	—	—	—	—
Municipal indebtedness	127,500.00	95,400.00	—	62,000.00
Loans, general purposes	17,500.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	110,000.00	95,400.00	—	62,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	—	50.50
From sinking funds	—	—	—	—
All other	—	—	—	50.50
Refunds	4,540.51	157.26	690.80	274.44
Agency, trust, and investment	10,392.94	10,748.72	13,261.45	7,793.48
Taxes and licenses for State	4,993.00	4,781.00	5,835.50	3,271.50
Taxes for county	4,086.46	5,440.88	6,451.00	3,287.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,313.48	526.84	775.75	852.38
All other	—	—	199.20	382.60
RECAPITULATION.				
Revenue and offsets to outlays	\$107,145.15	\$147,576.10	\$135,418.90	\$103,640.25
Premiums	—	—	—	—
Municipal indebtedness	127,500.00	95,400.00	—	62,000.00
Transfers and refunds	4,540.51	157.26	690.80	324.94
Agency, trust, and investment	10,392.94	10,748.72	13,261.45	7,793.48
Total receipts	\$249,578.60	\$253,882.08	\$149,371.15	\$173,758.67
Balance on hand, including funds	31,331.21	9,419.52	72,886.13	9,002.14
GRAND TOTAL	\$280,909.81	\$263,301.60	\$222,257.28	\$182,760.81

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
Maintenance	\$122,753.88	\$111,785.51	\$106,544.42	\$92,373.66
<i>Departmental</i>	<i>122,631.88</i>	<i>104,368.89</i>	<i>97,244.02</i>	<i>91,329.16</i>
General government	10,219.89	6,746.62	7,122.22	4,744.33
Protection of persons and property	21,067.95	6,340.00	8,869.96	1,891.94
Health and sanitation	6,513.75	3,050.32	1,890.31	3,449.95
Highways	20,049.74	19,218.42	23,920.48	21,450.40
Charities	14,448.25	20,155.28	6,880.72	13,974.96
Soldiers' benefits	2,401.99	3,511.31	900.43	2,166.84
Schools	33,126.68	41,655.27	42,915.15	41,635.13
Libraries	996.87	1,291.40	2,295.81	493.07
Recreation	1,170.12	105.30	413.72	88.32
Pensions	—	—	—	—
Unclassified	12,636.64	2,294.97	2,035.22	1,434.22
<i>Public service enterprises</i>	—	<i>7,416.62</i>	<i>4,923.46</i>	—
Electric light	—	—	—	—
Water	—	7,416.62	4,923.46	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>122.00</i>	—	<i>4,376.94</i>	<i>1,044.50</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	4,796.64	8,104.22	15,149.13	3,945.66
<i>Loans, general purposes</i>	<i>4,796.64</i>	<i>4,384.22</i>	<i>1,974.13</i>	<i>3,945.66</i>
<i>Loans, public service enterprises</i>	—	<i>3,720.00</i>	<i>13,175.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	22,954.60	26,283.60	10,341.55	66.00
<i>Departmental</i>	<i>22,954.60</i>	<i>23,650.93</i>	<i>6,889.42</i>	<i>66.00</i>
General government	80.00	—	—	—
Protection of persons and property	3,000.00	—	4,307.68	—
Health and sanitation	166.43	—	—	—
Highways	19,607.49	25,514.43	1,935.09	—
Charities	—	—	—	—
Schools	100.68	136.50	157.24	66.00
Libraries	—	—	—	—
Recreation	—	—	489.41	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	<i>632.67</i>	<i>3,095.06</i>	—
Electric light	—	—	—	—
Water	—	632.67	3,095.06	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>357.07</i>	—
Municipal indebtedness	100,000.00	103,000.00	5,900.00	65,675.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>6,000.00</i>	<i>16,000.00</i>	<i>5,900.00</i>	<i>5,675.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>94,000.00</i>	<i>87,000.00</i>	—	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	—	50.50
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	<i>50.50</i>
Refunds	4,540.51	157.26	690.80	274.44
Agency, trust, and investment	10,550.55	10,764.31	13,300.70	7,853.86
<i>Taxes and licenses for State</i>	<i>4,993.00</i>	<i>4,781.00</i>	<i>5,835.50</i>	<i>3,271.50</i>
<i>Taxes for county</i>	<i>4,086.46</i>	<i>5,440.88</i>	<i>6,461.00</i>	<i>3,287.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,471.09</i>	<i>542.43</i>	<i>824.00</i>	<i>912.76</i>
<i>All other</i>	—	—	<i>190.20</i>	<i>382.60</i>
RECAPITULATION.				
Maintenance and interest	\$127,550.52	\$119,889.73	\$121,693.55	\$96,319.32
Permanent debt (except from sinking funds)	6,000.00	16,000.00	5,900.00	5,675.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,954.60	26,283.60	10,341.55	66.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	94,000.00	87,000.00	—	60,000.00
Transfers (except to sinking funds) and refunds	4,540.51	157.26	690.80	324.94
Agency, trust, and investment	10,550.55	10,764.31	13,300.70	7,853.86
Total payments	\$265,596.18	\$260,094.90	\$151,926.60	\$170,239.12
Balance on hand, including funds	15,313.63	3,206.70	70,330.68	12,521.69
GRAND TOTAL	\$280,909.81	\$263,301.60	\$222,257.28	\$182,760.81

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
REVENUE.	\$94,904.45	\$82,350.41	\$137,088.39	\$51,654.93
General	82,297.64	74,677.79	93,537.37	44,719.22
Taxes	62,863.22	56,122.84	77,832.19	34,749.98
Property, poll, and income	61,025.63	54,218.93	77,535.26	30,626.73
Corporation, bank, etc.	1,837.59	1,903.91	296.93	4,123.25
Licenses and permits	84.00	267.60	202.50	48.00
Fines and forfeits	21.50	90.90	72.00	10.00
Grants and gifts	19,328.92	18,189.35	15,430.68	9,911.24
For expenses	19,328.92	18,189.35	15,430.68	9,899.24
For outlays	—	—	—	12.00
All other	—	7.20	—	—
Commercial	12,606.81	7,672.62	43,551.02	6,935.71
Special assessments	—	93.15	303.18	159.32
To meet expenses	—	93.15	303.18	159.32
To meet outlays	—	—	—	—
Privileges	2,970.09	3,264.87	3,641.07	1,181.03
Departmental	7,796.97	3,236.76	6,615.58	5,071.75
General government	179.75	1.15	266.20	37.00
Protection of persons and property	24.71	233.23	419.88	18.55
Health and sanitation	—	515.65	96.00	—
Highways	2,445.63	—	3,562.66	—
Charities	4,706.88	2,467.05	1,833.81	4,956.20
Soldiers' benefits	48.00	—	220.00	60.00
Schools	30.00	—	141.00	—
Libraries	—	19.68	43.33	—
Recreation	—	—	32.50	—
Unclassified	362.00	—	—	—
Public service enterprises	—	—	31,393.66	—
Electric light	—	—	31,393.66	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	84.00	143.84	354.74	—
Interest	1,755.75	934.00	1,242.99	523.61
On sinking funds	—	—	—	—
On trust and investment funds	349.00	62.38	278.20	—
All other	1,406.75	871.62	964.79	523.61
NON-REVENUE.	\$77,758.40	\$40,073.53	\$47,319.03	\$36,813.88
Offsets to outlays	18,041.18	235.00	1,675.80	1,322.15
Departmental	18,041.18	235.00	1,675.80	1,322.15
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	51,000.00	33,000.00	20,000.00	30,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	51,000.00	33,000.00	20,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	419.74	37.24	210.00	—
From sinking funds	—	—	—	—
All other	419.74	37.24	210.00	—
Refunds	145.07	108.50	505.18	184.73
Agency, trust, and investment	8,152.41	6,692.79	24,928.05	5,307.00
Taxes and licenses for State	3,108.50	3,364.00	3,812.50	2,629.00
Taxes for county	3,043.00	2,482.88	4,017.00	2,678.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,754.91	403.71	16,459.12	—
All other	246.00	442.20	639.43	—
RECAPITULATION.				
Revenue and offsets to outlays	\$112,945.63	\$82,585.41	\$138,764.19	\$52,977.08
Premiums	—	—	—	—
Municipal indebtedness	51,000.00	33,000.00	20,000.00	30,000.00
Transfers and refunds	564.81	145.74	715.18	184.73
Agency, trust, and investment	8,152.41	6,692.79	24,928.05	5,307.00
Total receipts	\$172,662.85	\$122,423.94	\$184,407.42	\$88,468.81
Balance on hand, including funds	17,507.91	12,750.41	36,143.22	14,079.50
GRAND TOTAL	\$190,170.76	\$135,174.35	\$220,550.64	\$102,548.31

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
Maintenance	\$95,786.13	\$77,130.99	\$125,221.14	\$53,214.99
<i>Departmental</i>	<i>95,038.05</i>	<i>76,536.25</i>	<i>99,614.88</i>	<i>53,214.99</i>
General government	5,665.64	5,048.88	3,809.90	3,968.57
Protection of persons and property	1,797.42	3,393.07	4,295.23	1,853.99
Health and sanitation	3,255.39	2,288.99	3,849.51	844.42
Highways	23,352.70	12,661.70	24,451.24	5,474.54
Charities	21,737.15	14,821.33	10,753.53	15,944.99
Soldiers' benefits	1,956.91	1,756.50	1,405.23	3,827.59
Schools	35,699.17	35,252.12	45,142.65	19,891.32
Libraries	677.14	416.99	2,375.03	250.11
Recreation	147.70	4.34	611.73	3.87
Pensions	—	—	—	—
Unclassified	748.83	890.73	2,920.83	1,155.79
<i>Public service enterprises</i>	<i>100.00</i>	<i>—</i>	<i>24,609.34</i>	<i>—</i>
Electric light	—	—	24,609.34	—
Water	—	—	—	—
All other	100.00	—	—	—
<i>Cemeteries</i>	<i>648.08</i>	<i>595.74</i>	<i>996.92</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,298.79	3,276.47	593.60	1,484.37
<i>Loans, general purposes</i>	<i>2,298.79</i>	<i>3,276.47</i>	<i>593.60</i>	<i>1,484.37</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,670.51	2,113.62	11,843.29	3,350.00
<i>Departmental</i>	<i>22,670.51</i>	<i>2,113.62</i>	<i>7,265.78</i>	<i>3,350.00</i>
General government	207.00	—	—	—
Protection of persons and property	—	1,091.32	235.00	24.00
Health and sanitation	—	—	—	—
Highways	22,463.51	997.30	2,311.28	3,326.00
Charities	—	—	—	—
Schools	—	—	4,100.00	—
Libraries	—	—	—	—
Recreation	—	—	619.50	—
Unclassified	—	25.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,577.61</i>	<i>—</i>
Electric light	—	—	4,577.51	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	58,600.00	40,500.00	22,900.00	41,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,600.00</i>	<i>5,500.00</i>	<i>2,900.00</i>	<i>5,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>36,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	419.74	37.24	210.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>419.74</i>	<i>37.24</i>	<i>210.00</i>	<i>—</i>
Refunds	145.07	108.50	505.18	184.73
Agency, trust, and investment	8,320.24	6,718.03	24,996.25	2,629.00
<i>Taxes and licenses for State</i>	<i>3,108.50</i>	<i>3,364.00</i>	<i>3,812.50</i>	<i>2,629.00</i>
<i>Taxes for county</i>	<i>3,043.00</i>	<i>2,482.88</i>	<i>4,017.00</i>	<i>—</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,932.94</i>	<i>428.95</i>	<i>16,527.32</i>	<i>—</i>
<i>All other</i>	<i>235.80</i>	<i>442.20</i>	<i>639.43</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$98,084.92	\$80,407.46	\$125,814.74	\$54,699.36
Permanent debt (except from sinking funds)	3,600.00	5,500.00	2,900.00	5,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,670.51	2,113.62	11,843.29	3,350.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	35,000.00	20,000.00	36,000.00
Transfers (except to sinking funds) and refunds	564.81	145.74	715.18	184.73
Agency, trust, and investment	8,320.24	6,718.03	24,996.25	2,629.00
Total payments	\$188,240.48	\$129,884.85	\$186,269.46	\$102,363.09
<i>Balance on hand, including funds</i>	<i>1,930.28</i>	<i>5,289.50</i>	<i>34,281.18</i>	<i>185.22</i>
GRAND TOTAL	\$190,170.76	\$135,174.35	\$220,550.64	\$102,548.31

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
REVENUE.	\$137,975.01	\$119,741.95	\$669,014.63	\$153,485.24
General	125,833.88	75,736.90	515,389.98	138,914.27
<i>Taxes</i>	<i>119,404.65</i>	<i>59,823.42</i>	<i>494,201.31</i>	<i>135,573.41</i>
Property, poll, and income	116,406.03	57,597.93	485,459.04	132,297.06
Corporation, bank, etc.	2,998.62	2,225.49	8,742.27	1,276.35
<i>Licenses and permits</i>	<i>181.00</i>	<i>66.00</i>	<i>3,870.00</i>	<i>124.60</i>
<i>Fines and forfeits</i>	<i>124.50</i>	<i>59.54</i>	<i>1,610.60</i>	<i>150.00</i>
<i>Grants and gifts</i>	<i>6,032.21</i>	<i>15,787.94</i>	<i>15,708.07</i>	<i>5,066.36</i>
For expenses	6,032.21	15,787.94	15,708.07	5,066.36
For outlays	—	—	—	—
<i>All other</i>	<i>91.52</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	12,141.13	44,005.05	153,624.65	14,570.97
<i>Special assessments</i>	<i>354.55</i>	<i>16.00</i>	<i>3,292.02</i>	<i>1,370.20</i>
To meet expenses	—	16.00	3,292.02	1,370.20
To meet outlays	354.55	—	—	—
<i>Privileges</i>	<i>7,196.89</i>	<i>3,004.69</i>	<i>7,922.24</i>	<i>5,987.26</i>
<i>Departmental</i>	<i>2,777.35</i>	<i>8,427.06</i>	<i>5,582.98</i>	<i>3,847.92</i>
General government	1,111.66	93.25	108.70	129.35
Protection of persons and property	32.57	43.13	241.98	186.67
Health and sanitation	3.00	166.50	29.00	—
Highways	56.15	4,366.16	—	19.00
Charities	1,399.00	3,117.02	4,901.50	3,107.88
Soldiers' benefits	96.00	440.00	170.00	360.00
Schools	—	165.64	—	36.57
Libraries	51.68	15.51	102.56	17.45
Recreation	—	—	—	—
Unclassified	27.29	19.85	29.24	—
<i>Public service enterprises</i>	<i>—</i>	<i>28,875.65</i>	<i>118,888.72</i>	<i>.75</i>
Electric light	—	22,463.13	118,888.72	—
Water	—	6,412.52	—	—
All other	—	—	—	.75
<i>Cemeteries</i>	<i>—</i>	<i>751.15</i>	<i>625.00</i>	<i>1,320.50</i>
<i>Interest</i>	<i>1,812.34</i>	<i>2,930.60</i>	<i>17,313.69</i>	<i>2,038.34</i>
On sinking funds	—	—	—	—
On trust and investment funds	771.98	938.71	—	204.04
All other	1,040.36	1,991.79	17,313.69	1,834.30
NON-REVENUE.	\$59,769.76	\$88,179.44	\$481,131.59	\$97,798.31
Offsets to outlays	6,713.20	30,173.88	—	409.06
<i>Departmental</i>	<i>6,713.20</i>	<i>30,173.88</i>	<i>—</i>	<i>409.06</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,000.00	43,750.00	400,000.00	80,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>3,750.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>40,000.00</i>	<i>400,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	963.31	—	324.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>963.31</i>	<i>—</i>	<i>324.00</i>
Refunds	500.93	70.28	1,546.55	590.26
Agency, trust, and investment	12,555.63	13,221.97	79,585.04	16,474.99
<i>Taxes and licenses for State</i>	<i>7,806.48</i>	<i>3,472.50</i>	<i>23,146.23</i>	<i>8,064.94</i>
<i>Taxes for county</i>	<i>4,301.61</i>	<i>3,530.00</i>	<i>29,406.68</i>	<i>7,058.44</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>540.14</i>	<i>6,200.27</i>	<i>24,831.83</i>	<i>1,238.01</i>
<i>All other</i>	<i>407.40</i>	<i>19.20</i>	<i>2,200.30</i>	<i>113.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$144,688.21	\$149,915.83	\$669,014.63	\$153,894.30
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	43,750.00	400,000.00	80,000.00
Transfers and refunds	500.93	1,033.59	1,546.55	914.26
Agency, trust, and investment	12,555.63	13,221.97	79,585.04	16,474.99
Total receipts	\$197,744.77	\$207,921.39	\$1,150,146.22	\$251,283.55
Balance on hand, including funds	25,188.77	6,081.53	49,688.65	58,677.60
GRAND TOTAL	\$222,933.54	\$214,002.92	\$1,199,834.87	\$309,961.15

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
Maintenance	\$115,030.85	\$111,378.21	\$546,055.79	\$118,133.70
<i>Departmental</i>	<i>114,965.85</i>	<i>86,434.64</i>	<i>441,659.09</i>	<i>116,534.76</i>
General government	10,555.16	5,492.76	37,226.43	10,513.50
Protection of persons and property	19,941.75	6,217.55	116,497.09	10,388.16
Health and sanitation	4,392.72	3,180.84	43,197.64	4,504.43
Highways	20,723.59	22,500.68	88,013.18	25,132.62
Charities	8,664.79	15,105.29	23,401.96	16,516.23
Soldiers' benefits	727.52	2,176.66	4,275.00	1,943.50
Schools	44,993.68	28,732.41	103,355.54	44,242.97
Libraries	1,260.03	1,333.47	4,408.01	2,073.57
Recreation	2,762.11	76.83	16,371.70	207.38
Pensions	—	—	1,425.00	—
Unclassified	944.50	1,558.15	3,487.54	1,012.40
<i>Public service enterprises</i>	<i>—</i>	<i>23,134.08</i>	<i>102,539.00</i>	<i>—</i>
Electric light	—	17,759.92	102,539.00	—
Water	—	5,374.16	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,809.49</i>	<i>1,857.70</i>	<i>1,598.94</i>
<i>Administration of trust funds</i>	<i>65.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,548.92	1,467.52	23,198.30	6,533.23
<i>Loans, general purposes</i>	<i>1,548.92</i>	<i>1,357.74</i>	<i>23,198.30</i>	<i>6,533.23</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>109.78</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,303.64	38,697.56	44,855.33	67,603.66
<i>Departmental</i>	<i>26,303.64</i>	<i>36,637.41</i>	<i>34,997.16</i>	<i>67,603.66</i>
General government	51.00	—	113.50	100.00
Protection of persons and property	3,644.41	—	1,437.50	476.50
Health and sanitation	—	200.00	9,858.46	26.70
Highways	18,844.21	36,212.41	16,687.70	16,504.22
Charities	—	202.00	—	—
Schools	3,764.02	23.00	4,500.00	50,496.24
Libraries	—	—	400.00	—
Recreation	—	—	2,000.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,060.15</i>	<i>9,858.17</i>	<i>—</i>
Electric light	—	2,060.15	9,858.17	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	41,103.15	34,400.00	493,168.23	88,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,103.15</i>	<i>4,400.00</i>	<i>43,168.23</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>450,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	963.31	—	324.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>963.31</i>	<i>—</i>	<i>324.00</i>
Refunds	500.93	70.28	1,546.55	590.26
Agency, trust, and investment	12,341.83	13,197.35	77,649.04	16,857.03
<i>Taxes and licenses for State</i>	<i>7,306.48</i>	<i>3,472.50</i>	<i>23,146.23</i>	<i>8,064.94</i>
<i>Taxes for county</i>	<i>4,301.61</i>	<i>3,530.00</i>	<i>29,406.68</i>	<i>7,058.44</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>326.34</i>	<i>6,175.65</i>	<i>23,906.92</i>	<i>1,622.05</i>
<i>All other</i>	<i>407.40</i>	<i>19.20</i>	<i>1,189.21</i>	<i>111.60</i>
RECAPITULATION.				
Maintenance and interest	\$116,579.77	\$112,845.73	\$569,254.09	\$124,666.93
Permanent debt (except from sinking funds)	1,103.15	4,400.00	43,168.23	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,303.64	38,697.56	44,855.33	67,603.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	30,000.00	450,000.00	80,000.00
Transfers (except to sinking funds) and refunds	500.93	1,033.59	1,546.55	914.26
Agency, trust, and investment	12,341.83	13,197.35	77,649.04	16,857.03
Total payments	\$196,829.32	\$200,174.23	\$1,186,473.24	\$298,041.88
<i>Balance on hand, including funds</i>	<i>26,104.22</i>	<i>13,828.69</i>	<i>13,361.63</i>	<i>11,919.27</i>
GRAND TOTAL	\$222,933.54	\$214,002.92	\$1,199,834.87	\$309,961.15

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
REVENUE.	\$79,566.40	\$107,214.82	\$98,694.74	\$131,623.84
General	67,090.37	85,884.44	83,182.00	113,326.89
Taxes	51,523.16	72,620.52	70,516.33	108,104.93
Property, poll, and income	48,904.77	71,858.09	70,227.18	105,153.93
Corporation, bank, etc.	2,618.39	762.43	288.15	2,951.00
Licenses and permits	100.00	147.00	221.60	254.50
Fines and forfeits	8.00	967.45	145.00	345.00
Grants and gifts	15,469.21	12,149.47	12,300.07	4,622.46
For expenses	15,459.21	12,149.47	12,300.07	4,622.46
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	12,476.03	21,330.38	15,512.74	18,296.95
Special assessments	—	263.10	704.65	—
To meet expenses	—	263.10	704.65	—
To meet outlays	—	—	—	—
Privileges	2,405.19	3,385.53	3,823.82	6,105.32
Departmental	7,762.66	4,887.26	7,874.40	8,250.12
General government	76.17	1,807.20	81.80	89.79
Protection of persons and property	23.25	260.16	38.16	257.20
Health and sanitation	—	—	170.00	—
Highways	1,134.70	489.84	3,999.93	6.19
Charities	5,974.60	2,208.31	2,532.75	4,057.40
Soldiers' benefits	510.00	9.25	149.00	174.00
Schools	35.44	—	2.25	3,665.54
Libraries	8.50	102.50	58.26	—
Recreation	—	—	—	—
Unclassified	—	10.00	842.25	—
Public service enterprises	—	5,907.16	—	—
Electric light	—	—	—	—
Water	—	5,907.16	—	—
All other	—	—	—	—
Cemeteries	959.18	1,612.80	469.50	825.50
Interest	1,349.00	6,274.53	2,640.37	3,116.01
On sinking funds	—	—	—	—
On trust and investment funds	716.59	4,001.92	711.05	2,007.58
All other	632.41	1,272.61	1,929.32	1,108.43
NON-REVENUE.	\$36,323.89	\$44,001.32	\$89,049.49	\$65,620.86
Offsets to outlays	9,347.15	7,765.39	6,000.00	86.00
Departmental	9,347.15	7,765.39	6,000.00	86.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	25,000.00	72,648.60	40,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	25,000.00	56,000.00	40,000.00
Unpaid warrants or orders, current year	—	—	16,648.60	—
Premiums	—	—	—	—
Transfers	40.40	333.00	1,150.27	1,992.05
From sinking funds	—	—	—	—
All other	40.40	333.00	1,150.27	1,992.05
Refunds	180.63	178.00	89.74	493.40
Agency, trust, and investment	6,755.71	10,724.93	9,160.88	23,049.41
Taxes and licenses for State	2,876.50	3,744.00	3,915.00	8,112.00
Taxes for county	2,800.00	3,895.00	3,318.25	12,486.97
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	889.01	2,721.04	1,526.63	2,446.84
All other	190.20	364.89	401.00	3.60
RECAPITULATION.				
Revenue and offsets to outlays	\$88,913.55	\$114,980.21	\$104,694.74	\$131,709.84
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	25,000.00	72,648.60	40,000.00
Transfers and refunds	221.03	511.00	1,240.01	2,485.45
Agency, trust, and investment	6,755.71	10,724.93	9,160.88	23,049.41
Total receipts	\$115,890.29	\$151,216.14	\$187,744.23	\$197,244.70
Balance on hand, including funds	7,315.91	27,418.27	4,229.96	23,676.33
GRAND TOTAL	\$123,206.20	\$178,634.41	\$191,974.19	\$220,921.03

Graded According to Population of 1930 — Continued.

PAYMENTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
Maintenance	\$74,052.95	\$99,649.87	\$101,190.33	\$106,329.13
<i>Departmental</i>	<i>72,594.34</i>	<i>94,707.36</i>	<i>99,849.95</i>	<i>103,537.91</i>
General government	3,681.31	6,540.58	6,943.65	9,844.51
Protection of persons and property	2,807.96	8,085.76	10,445.35	17,108.73
Health and sanitation	685.23	2,875.94	4,552.03	2,865.71
Highways	16,138.63	20,603.30	19,460.75	14,337.84
Charities	18,393.92	14,916.70	8,465.25	14,126.58
Soldiers' benefits	2,851.36	1,625.74	1,842.04	887.65
Schools	25,813.20	33,157.31	44,183.98	38,678.46
Libraries	968.07	2,571.78	573.47	1,500.00
Recreation	3.81	245.44	202.91	1,473.43
Pensions	—	—	—	—
Unclassified	1,250.85	4,084.81	3,180.52	2,715.00
<i>Public service enterprises</i>	<i>—</i>	<i>2,449.43</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,449.43	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,458.61</i>	<i>2,481.72</i>	<i>1,340.38</i>	<i>2,791.22</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>11.36</i>	<i>—</i>	<i>—</i>
Interest	741.67	2,850.10	3,495.91	3,770.16
<i>Loans, general purposes</i>	<i>741.67</i>	<i>2,250.10</i>	<i>3,495.91</i>	<i>3,770.16</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>600.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,867.09	16,340.11	10,495.78	12,041.63
<i>Departmental</i>	<i>10,867.09</i>	<i>16,340.11</i>	<i>10,495.78</i>	<i>11,849.83</i>
General government	—	100.00	—	—
Protection of persons and property	—	700.00	182.90	1,408.76
Health and sanitation	—	—	968.43	1,985.92
Highways	10,867.09	10,039.22	8,994.45	7,980.40
Charities	—	35.00	—	—
Schools	—	—	350.00	—
Libraries	—	532.24	—	—
Recreation	—	215.00	—	474.75
Unclassified	—	4,718.65	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>191.80</i>
Municipal indebtedness	20,000.00	31,000.00	60,250.00	50,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>6,000.00</i>	<i>4,250.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>56,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	40.40	333.00	1,150.27	1,992.05
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>40.40</i>	<i>333.00</i>	<i>1,150.27</i>	<i>1,992.05</i>
Refunds	180.63	178.00	89.74	493.40
Agency, trust, and investment	6,620.70	11,702.42	8,721.66	23,124.94
<i>Taxes and licenses for State</i>	<i>2,876.50</i>	<i>3,744.00</i>	<i>3,915.00</i>	<i>8,112.00</i>
<i>Taxes for county</i>	<i>2,800.00</i>	<i>3,895.00</i>	<i>3,318.25</i>	<i>12,486.97</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>754.00</i>	<i>5,778.93</i>	<i>1,087.41</i>	<i>2,522.37</i>
<i>All other</i>	<i>190.20</i>	<i>284.49</i>	<i>401.00</i>	<i>3.60</i>
RECAPITULATION.				
Maintenance and interest	\$74,794.62	\$102,499.97	\$104,686.24	\$110,099.29
Permanent debt (except from sinking funds)	—	6,000.00	4,250.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,867.09	16,340.11	10,495.78	12,041.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	25,000.00	56,000.00	40,000.00
Transfers (except to sinking funds) and refunds	221.03	511.00	1,240.01	2,485.45
Agency, trust, and investment	6,620.70	11,702.42	8,721.66	23,124.94
Total payments	\$112,503.44	\$162,053.50	\$185,393.69	\$197,751.31
<i>Balance on hand, including funds</i>	<i>10,702.76</i>	<i>16,580.91</i>	<i>6,580.50</i>	<i>23,169.72</i>
GRAND TOTAL	\$123,206.20	\$178,634.41	\$191,974.19	\$220,921.03

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
REVENUE.	\$81,279.70	\$95,253.79	\$76,010.31	\$90,398.63
General	64,418.47	78,247.88	54,434.47	77,326.72
<i>Taxes</i>	<i>47,736.63</i>	<i>60,601.75</i>	<i>40,898.75</i>	<i>59,792.75</i>
Property, poll, and income	47,232.32	59,569.44	39,905.05	58,806.40
Corporation, bank, etc.	493.31	1,032.31	993.70	986.35
Licenses and permits	194.00	890.50	60.00	95.60
Fines and forfeits	90.00	137.10	31.65	5.00
Grants and gifts	16,408.84	16,280.40	13,444.07	17,380.35
For expenses	16,408.84	16,280.40	13,444.07	17,380.35
For outlays	—	—	—	—
All other	—	338.13	—	53.12
Commercial	16,861.23	17,005.91	21,575.84	13,071.91
<i>Special assessments</i>	<i>149.99</i>	<i>764.00</i>	<i>—</i>	<i>22.50</i>
To meet expenses	149.99	764.00	—	—
To meet outlays	—	—	—	22.50
Privileges	2,208.42	3,173.75	1,967.75	4,043.68
Departmental	8,554.70	9,891.10	9,758.47	6,627.19
General government	360.00	151.53	103.95	921.68
Protection of persons and property	33.50	113.88	31.61	91.82
Health and sanitation	7.00	255.40	530.05	235.40
Highways	4,560.55	7,712.87	2,327.60	97.42
Charities	2,880.60	1,460.98	4,149.70	4,049.57
Soldiers' benefits	364.00	100.00	240.00	72.00
Schools	33.75	21.29	2,364.08	655.50
Libraries	27.26	68.15	9.32	71.62
Recreation	278.56	—	—	—
Unclassified	9.48	7.00	2.16	432.18
Public service enterprises	—	—	3,630.89	—
Electric light	—	—	—	—
Water	—	—	3,630.89	—
All other	—	—	—	—
Cemeteries	1,499.83	794.12	—	344.29
Interest	4,448.29	2,382.94	6,218.73	2,034.25
On sinking funds	—	—	1,839.06	—
On trust and investment funds	3,769.73	665.28	3,362.21	1,577.22
All other	678.56	1,717.66	1,017.46	457.03
NON-REVENUE.	\$56,603.21	\$57,950.20	\$50,344.47	\$54,658.55
Offsets to outlays	8,622.30	20,721.78	13,586.86	9,808.34
Departmental	8,622.30	20,721.78	13,586.86	9,808.34
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	32,900.00	27,700.00	15,000.00	30,000.00
Loans, general purposes	—	2,700.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	32,900.00	25,000.00	15,000.00	30,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	3,565.24	398.12	1,067.33	1,316.25
From sinking funds	—	—	—	—
All other	3,565.24	398.12	1,067.33	1,316.25
Refunds	66.20	102.79	173.28	178.00
Agency, trust, and investment	11,449.47	9,027.51	20,517.00	13,355.96
Taxes and licenses for State	2,531.50	3,813.50	2,521.79	3,371.13
Taxes for county	2,556.00	4,017.00	4,349.24	5,014.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	6,217.37	913.21	13,554.17	4,816.29
All other	144.60	283.80	91.80	154.40
RECAPITULATION.				
Revenue and offsets to outlays	\$89,902.00	\$115,975.57	\$89,597.17	\$100,206.97
Premiums	—	—	—	—
Municipal indebtedness	32,900.00	27,700.00	15,000.00	30,000.00
Transfers and refunds	3,631.44	500.91	1,240.61	1,494.25
Agency, trust, and investment	11,449.47	9,027.51	20,517.00	13,355.96
Total receipts	\$137,882.91	\$153,203.99	\$126,354.78	\$145,057.18
Balance on hand, including funds	424.82	16,366.42	17,576.63	19,014.84
GRAND TOTAL	\$138,307.73	\$168,570.41	\$143,930.41	\$164,072.02

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
Maintenance	\$81,813.75	\$95,304.65	\$74,671.51	\$76,137.13
<i>Departmental</i>	79,437.66	94,093.91	73,421.73	75,031.00
General government	3,660.43	5,680.73	3,415.32	5,820.33
Protection of persons and property	3,184.91	5,139.66	2,074.18	2,457.67
Health and sanitation	2,252.69	3,438.45	4,562.67	2,008.83
Highways	20,903.74	26,919.21	13,596.70	18,460.76
Charities	11,503.72	12,388.66	12,102.99	9,121.75
Soldiers' benefits	430.78	1,214.48	1,124.15	632.77
Schools	34,453.23	36,563.29	35,708.34	33,282.88
Libraries	1,849.38	1,508.60	299.51	1,441.36
Recreation	281.97	241.63	3.45	79.17
Pensions	—	—	—	—
Unclassified	916.81	999.20	534.42	1,725.48
<i>Public service enterprises</i>	—	—	1,226.63	—
Electric light	—	—	—	—
Water	—	—	1,226.63	—
All other	—	—	—	—
<i>Cemeteries</i>	2,376.00	1,210.74	23.15	1,010.95
<i>Administration of trust funds</i>	—	—	—	95.18
Interest	847.34	1,926.59	2,562.50	1,221.50
<i>Loans, general purposes</i>	847.34	1,926.59	2,562.50	1,221.50
<i>Loans, public service enterprises</i>	—	—	2,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	9,718.64	25,412.29	20,552.22	27,393.68
<i>Departmental</i>	9,698.64	25,412.29	19,370.42	27,393.68
General government	—	179.40	—	86.55
Protection of persons and property	—	—	—	5,160.50
Health and sanitation	—	—	—	—
Highways	9,435.96	25,072.26	18,474.42	21,605.33
Charities	138.00	—	—	—
Schools	112.50	80.63	896.00	335.37
Libraries	—	80.00	—	—
Recreation	12.18	—	—	205.93
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	1,181.80	—
Electric light	—	—	—	—
Water	—	—	1,181.80	—
All other	—	—	—	—
<i>Cemeteries</i>	20.00	—	—	—
Municipal indebtedness	28,900.00	31,000.00	10,000.00	33,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	6,000.00	—	3,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	27,900.00	25,000.00	10,000.00	30,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	3,565.24	398.12	1,067.33	1,316.25
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	3,565.24	398.12	1,067.33	1,316.25
Refunds	66.20	102.79	173.28	178.00
Agency, trust, and investment	11,653.96	9,625.33	22,350.96	13,375.41
<i>Taxes and licenses for State</i>	2,531.50	3,813.50	2,521.79	3,371.13
<i>Taxes for county</i>	2,556.00	4,017.00	4,349.24	5,014.14
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	6,421.86	1,511.03	15,388.13	4,835.74
<i>All other</i>	144.60	283.80	91.80	154.40
RECAPITULATION.				
Maintenance and interest	\$82,661.09	\$97,231.24	\$77,234.01	\$77,358.63
Permanent debt (except from sinking funds)	1,000.00	6,000.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,718.64	25,412.29	20,552.22	27,393.68
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	27,900.00	25,000.00	10,000.00	30,000.00
Transfers (except to sinking funds) and refunds	3,631.44	500.91	1,240.61	1,494.25
Agency, trust, and investment	11,653.96	9,625.33	22,350.96	13,375.41
Total payments	\$136,565.13	\$163,769.77	\$131,377.80	\$152,621.97
<i>Balance on hand, including funds</i>	1,742.60	4,800.64	12,552.61	11,450.05
GRAND TOTAL	\$138,307.73	\$168,570.41	\$143,930.41	\$164,072.02

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
REVENUE.	\$98,470.47	\$113,257.73	\$172,797.23	\$82,560.51
General	59,038.81	101,772.41	138,702.25	68,382.69
Taxes	50,760.65	86,848.67	131,088.83	47,703.98
Property, poll, and income	50,059.02	85,995.11	129,330.11	46,055.30
Corporation, bank, etc.	701.63	853.56	1,758.72	1,648.68
Licenses and permits	43.50	399.50	288.00	151.00
Fines and forfeits	100.00	122.35	269.05	—
Grants and gifts	8,134.66	14,401.89	6,965.43	20,527.71
For expenses	8,134.66	14,401.89	6,965.43	20,527.71
For outlays	—	—	—	—
All other	—	—	90.94	—
Commercial	39,431.66	11,485.32	34,094.98	14,177.82
Special assessments	692.15	34.00	144.50	—
To meet expenses	692.15	34.00	144.50	—
To meet outlays	—	—	—	—
Privileges	3,106.17	5,516.67	6,781.33	2,217.70
Departmental	4,915.93	4,304.37	20,048.39	8,788.16
General government	2.00	154.20	162.15	72.00
Protection of persons and property	139.42	222.81	295.62	62.35
Health and sanitation	260.71	—	198.57	—
Highways	442.94	816.25	1.60	2,910.98
Charities	2,570.44	1,366.73	5,521.57	5,575.30
Soldiers' benefits	576.00	308.00	272.00	120.00
Schools	862.60	1,000.79	13,595.65	10.00
Libraries	61.82	—	—	5.98
Recreation	—	381.20	1.23	—
Unclassified	—	54.39	—	31.55
Public service enterprises	28,711.03	—	3,002.72	—
Electric light	28,711.03	—	3,002.72	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	860.25	672.15
Interest	2,006.38	1,630.28	3,257.79	2,409.81
On sinking funds	—	—	—	—
On trust and investment funds	853.79	396.82	357.75	1,031.44
All other	1,152.59	1,233.46	2,900.04	1,468.37
NON-REVENUE.	\$31,128.91	\$62,093.00	\$54,522.27	\$34,159.55
Offsets to outlays	8,414.85	450.00	—	6,528.36
Departmental	8,379.85	450.00	—	6,528.36
Public service enterprises	35.00	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	45,000.00	35,000.00	20,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	45,000.00	35,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	810.00	394.62	314.83	893.74
From sinking funds	—	—	—	—
All other	810.00	394.62	314.83	893.74
Refunds	334.37	106.59	375.76	228.75
Agency, trust, and investment	6,569.69	16,141.79	18,831.68	6,508.70
Taxes and licenses for State	3,456.50	5,218.50	6,951.50	2,812.50
Taxes for county	2,693.35	7,722.16	10,679.63	2,800.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	148.80	3,201.13	1,175.35	734.80
All other	272.04	—	25.20	161.40
RECAPITULATION.				
Revenue and offsets to outlays	\$106,885.32	\$113,707.73	\$172,797.23	\$89,088.87
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	45,000.00	35,000.00	20,000.00
Transfers and refunds	1,144.37	501.21	690.59	1,122.49
Agency, trust, and investment	6,569.69	16,141.79	18,831.68	6,508.70
Total receipts	\$129,599.38	\$175,350.73	\$227,319.50	\$116,720.06
Balance on hand, including funds	26,013.61	4,931.81	10,487.32	7,238.48
GRAND TOTAL	\$155,612.99	\$180,282.54	\$237,806.82	\$123,958.54

Graded According to Population of 1930 — Continued.

PAYMENTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
Maintenance	\$84,124.29	\$109,292.33	\$138,829.06	\$76,945.84
<i>Departmental</i>	<i>63,676.73</i>	<i>109,147.26</i>	<i>132,808.28</i>	<i>75,877.63</i>
General government	4,625.53	8,763.60	15,244.44	3,730.55
Protection of persons and property	5,617.64	7,318.01	13,809.72	1,961.55
Health and sanitation	1,292.69	2,899.58	4,693.37	1,655.77
Highways	11,420.43	26,517.27	20,025.23	15,249.23
Charities	8,349.45	17,692.22	19,256.84	16,977.64
Soldiers' benefits	3,503.72	1,123.89	1,477.12	1,482.36
Schools	25,401.75	41,725.34	53,903.97	32,941.93
Libraries	1,272.56	800.00	355.79	892.19
Recreation	79.49	1,401.70	1,537.52	378.66
Pensions	—	—	—	—
Unclassified	2,113.47	905.65	2,504.28	607.75
<i>Public service enterprises</i>	<i>20,447.56</i>	<i>—</i>	<i>4,666.88</i>	<i>—</i>
Electric light	20,447.56	—	4,666.88	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>145.07</i>	<i>1,353.90</i>	<i>1,068.21</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	340.84	4,354.60	9,663.12	749.19
<i>Loans, general purposes</i>	<i>300.84</i>	<i>4,354.60</i>	<i>7,038.12</i>	<i>749.19</i>
<i>Loans, public service enterprises</i>	<i>40.00</i>	<i>—</i>	<i>2,625.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,428.19	4,344.12	5,379.22	10,773.28
<i>Departmental</i>	<i>17,226.60</i>	<i>4,344.12</i>	<i>3,797.52</i>	<i>10,773.28</i>
General government	266.44	444.75	164.19	—
Protection of persons and property	10.61	807.82	—	—
Health and sanitation	16,641.10	2,810.55	354.32	8,500.00
Highways	—	—	—	—
Charities	—	—	—	—
Schools	308.45	81.00	3,212.86	2,273.28
Libraries	—	—	—	—
Recreation	—	200.00	66.15	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,201.59</i>	<i>—</i>	<i>1,581.70</i>	<i>—</i>
Electric light	1,201.59	—	1,581.70	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	16,000.00	33,000.00	48,000.00	20,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>8,000.00</i>	<i>13,000.00</i>	<i>800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	810.00	394.62	314.83	893.74
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>810.00</i>	<i>394.62</i>	<i>314.83</i>	<i>893.74</i>
Refunds	334.37	106.59	375.76	228.75
Agency, trust, and investment	6,573.48	16,133.07	18,866.58	6,873.58
<i>Taxes and licenses for State</i>	<i>3,455.60</i>	<i>5,218.60</i>	<i>6,951.50</i>	<i>2,812.60</i>
<i>Taxes for county</i>	<i>2,693.55</i>	<i>7,722.16</i>	<i>10,679.63</i>	<i>2,800.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>152.69</i>	<i>3,192.41</i>	<i>1,210.25</i>	<i>1,099.68</i>
<i>All other</i>	<i>272.04</i>	<i>—</i>	<i>25.20</i>	<i>161.40</i>
RECAPITULATION.				
Maintenance and interest	\$84,465.13	\$113,646.93	\$148,492.18	\$77,695.03
Permanent debt (except from sinking funds)	1,000.00	8,000.00	13,000.00	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,428.19	4,344.12	5,379.22	10,773.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	25,000.00	35,000.00	20,000.00
Transfers (except to sinking funds) and refunds	1,144.37	501.21	690.59	1,122.49
Agency, trust, and investment	6,573.48	16,133.07	18,866.58	6,873.58
Total payments	\$126,611.17	\$167,625.33	\$221,428.57	\$117,264.38
Balance on hand, including funds	29,001.82	12,667.21	16,378.25	6,694.16
GRAND TOTAL	\$155,612.99	\$180,282.54	\$237,806.82	\$123,958.54

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
REVENUE.	\$142,071.90	\$99,974.03	\$130,690.29	\$98,852.67
General	128,114.39	83,579.41	113,973.95	84,883.22
<i>Taxes</i>	<i>123,444.10</i>	<i>61,165.23</i>	<i>103,096.35</i>	<i>62,878.22</i>
Property, poll, and income	120,614.35	58,032.65	96,427.55	61,660.95
Corporation, bank, etc.	2,829.75	3,132.58	6,668.80	1,217.27
<i>Licenses and permits</i>	<i>47.00</i>	<i>84.50</i>	<i>102.00</i>	<i>115.00</i>
<i>Fines and forfeits</i>	<i>69.00</i>	<i>—</i>	<i>59.00</i>	<i>130.00</i>
<i>Grants and gifts</i>	<i>4,554.29</i>	<i>22,329.68</i>	<i>10,716.60</i>	<i>21,770.00</i>
For expenses	4,554.29	16,829.68	10,716.60	16,770.00
For outlays	—	5,500.00	—	5,000.00
All other	—	—	—	—
Commercial	13,957.51	16,394.62	16,716.34	13,969.45
<i>Special assessments</i>	<i>—</i>	<i>69.88</i>	<i>388.06</i>	<i>160.12</i>
To meet expenses	—	59.88	388.06	150.12
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,016.58</i>	<i>2,737.83</i>	<i>3,960.55</i>	<i>3,725.08</i>
<i>Departmental</i>	<i>5,619.36</i>	<i>8,934.85</i>	<i>2,478.25</i>	<i>7,665.22</i>
General government	257.50	491.50	3.15	337.79
Protection of persons and property	31.07	261.13	38.00	212.64
Health and sanitation	—	140.90	404.71	—
Highways	60.00	3,000.00	733.47	2,997.86
Charities	2,902.36	3,206.82	1,153.82	1,539.21
Soldiers' benefits	—	240.00	120.00	—
Schools	1,977.94	894.16	—	2,565.69
Libraries	—	78.67	6.25	3.00
Recreation	103.45	621.67	—	—
Unclassified	287.04	—	18.85	—
<i>Public service enterprises</i>	<i>437.87</i>	<i>—</i>	<i>8,309.46</i>	<i>—</i>
Electric light	—	—	—	—
Water	437.87	—	8,309.46	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>138.00</i>	<i>1,199.73</i>	<i>260.54</i>	<i>347.48</i>
<i>Interest</i>	<i>2,746.70</i>	<i>3,462.33</i>	<i>1,319.48</i>	<i>2,090.55</i>
On sinking funds	—	—	—	—
On trust and investment funds	673.00	1,691.79	929.85	89.69
All other	2,072.70	1,770.54	389.63	2,000.86
NON-REVENUE.	\$195,892.86	\$90,444.16	\$72,597.61	\$80,421.73
Offsets to outlays	31,388.49	10,602.79	8,497.71	10,897.33
<i>Departmental</i>	<i>31,388.49</i>	<i>10,602.79</i>	<i>8,497.71</i>	<i>10,897.33</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	141,194.56	64,477.42	51,000.00	60,000.00
<i>Loans, general purposes</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>64,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>6,194.56</i>	<i>477.42</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	958.58	—	3,020.89	245.13
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>958.58</i>	<i>—</i>	<i>3,020.89</i>	<i>245.13</i>
Refunds	660.75	293.98	253.27	169.97
Agency, trust, and investment	21,690.48	15,069.97	9,825.74	9,109.30
<i>Taxes and licenses for State</i>	<i>7,917.95</i>	<i>4,261.91</i>	<i>4,862.00</i>	<i>4,186.50</i>
<i>Taxes for county</i>	<i>12,690.28</i>	<i>3,611.04</i>	<i>2,783.39</i>	<i>3,611.04</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>779.25</i>	<i>6,874.02</i>	<i>2,180.35</i>	<i>905.56</i>
<i>All other</i>	<i>303.00</i>	<i>333.00</i>	<i>—</i>	<i>406.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$173,460.39	\$110,576.82	\$139,188.00	\$109,750.00
Premiums	—	—	—	—
Municipal indebtedness	141,194.56	64,477.42	51,000.00	60,000.00
Transfers and refunds	1,619.33	293.98	3,274.16	415.10
Agency, trust, and investment	21,690.48	15,069.97	9,825.74	9,109.30
Total receipts	\$337,964.76	\$190,418.19	\$203,287.90	\$179,274.40
<i>Balance on hand, including funds</i>	<i>11,385.94</i>	<i>10,687.48</i>	<i>15,500.34</i>	<i>10,864.38</i>
GRAND TOTAL	\$349,350.70	\$201,105.67	\$218,788.24	\$190,138.78

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
Maintenance	\$125,634.97	\$90,960.71	\$91,298.91	\$83,023.72
<i>Departmental</i>	<i>122,535.46</i>	<i>89,225.80</i>	<i>83,193.26</i>	<i>81,205.67</i>
General government	9,748.83	5,974.58	4,323.73	7,573.52
Protection of persons and property	9,497.16	4,163.67	8,974.57	4,180.10
Health and sanitation	10,177.83	4,304.69	4,031.01	2,052.17
Highways	26,397.93	23,531.78	22,792.55	22,436.81
Charities	12,273.03	11,410.01	4,195.52	6,051.33
Soldiers' benefits	375.10	390.84	357.50	1,294.36
Schools	48,188.50	34,092.72	36,276.01	35,041.24
Libraries	3,000.00	1,902.89	778.65	594.64
Recreation	1,524.00	2,024.62	487.86	4.52
Pensions	—	—	—	—
Unclassified	1,353.08	1,430.00	975.86	1,976.98
<i>Public service enterprises</i>	<i>81.46</i>	<i>—</i>	<i>7,409.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	81.46	—	7,409.00	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,018.05</i>	<i>1,734.91</i>	<i>696.65</i>	<i>1,818.05</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,461.50	2,567.59	7,207.03	2,689.59
<i>Loans, general purposes</i>	<i>6,461.50</i>	<i>2,567.59</i>	<i>6,558.21</i>	<i>2,689.59</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>648.82</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	52,419.63	20,888.75	22,440.26	30,969.09
<i>Departmental</i>	<i>52,185.63</i>	<i>20,798.95</i>	<i>19,637.24</i>	<i>30,088.72</i>
General government	—	23.54	—	—
Protection of persons and property	310.40	—	—	1,487.68
Health and sanitation	1,024.14	278.95	100.00	968.43
Highways	50,851.09	12,000.00	19,537.24	21,616.76
Charities	—	—	—	—
Schools	—	901.94	—	960.97
Libraries	—	52.23	—	55.00
Recreation	—	2,042.29	—	4,999.88
Unclassified	—	5,500.00	—	—
<i>Public service enterprises</i>	<i>234.00</i>	<i>—</i>	<i>2,803.02</i>	<i>—</i>
Electric light	—	—	—	—
Water	234.00	—	2,803.02	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>89.80</i>	<i>—</i>	<i>880.37</i>
Municipal indebtedness	138,000.00	61,151.32	70,040.00	62,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,000.00</i>	<i>3,000.00</i>	<i>20,040.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>57,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>1,151.32</i>	<i>—</i>	<i>—</i>
Transfers	958.58	—	3,020.89	245.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>958.58</i>	<i>—</i>	<i>3,020.89</i>	<i>245.13</i>
Refunds	660.75	293.98	253.27	169.97
Agency, trust, and investment	21,204.90	14,680.73	8,210.90	9,149.35
<i>Taxes and licenses for State</i>	<i>7,917.95</i>	<i>4,251.91</i>	<i>4,862.00</i>	<i>4,186.50</i>
<i>Taxes for county</i>	<i>12,690.23</i>	<i>3,611.04</i>	<i>2,783.39</i>	<i>3,611.04</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>293.67</i>	<i>6,484.78</i>	<i>565.51</i>	<i>945.61</i>
<i>All other</i>	<i>303.00</i>	<i>333.00</i>	<i>—</i>	<i>406.20</i>
RECAPITULATION.				
Maintenance and interest	\$132,096.47	\$93,528.30	\$98,505.94	\$85,713.31
Permanent debt (except from sinking funds)	18,000.00	3,000.00	20,040.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	52,419.63	20,888.75	22,440.26	30,969.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	120,000.00	58,151.32	50,000.00	60,000.00
Transfers (except to sinking funds) and refunds	1,619.33	293.98	3,274.16	415.10
Agency, trust, and investment	21,204.90	14,680.73	8,210.90	9,149.35
Total payments	\$345,340.33	\$190,543.08	\$202,471.26	\$188,246.85
Balance on hand, including funds	4,010.37	10,562.59	16,316.98	1,891.93
GRAND TOTAL	\$349,350.70	\$201,105.67	\$218,788.24	\$190,138.78

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
REVENUE.	\$106,420.04	\$61,009.84	\$168,580.54	\$69,276.49
General	65,081.27	53,979.33	148,830.39	61,035.47
<i>Taxes</i>	<i>51,764.35</i>	<i>39,636.11</i>	<i>142,270.79</i>	<i>44,237.90</i>
Property, poll, and income	49,814.43	37,830.68	140,263.53	42,682.99
Corporation, bank, etc.	1,949.92	1,805.43	2,007.26	1,554.91
<i>Licenses and permits</i>	<i>113.50</i>	<i>35.00</i>	<i>340.50</i>	<i>72.00</i>
<i>Fines and forfeits</i>	<i>495.00</i>	<i>150.00</i>	<i>211.25</i>	<i>73.89</i>
<i>Grants and gifts</i>	<i>12,708.42</i>	<i>14,158.22</i>	<i>6,007.85</i>	<i>16,642.18</i>
For expenses	12,708.42	13,328.22	6,007.85	16,642.18
For outlays	—	830.00	—	—
All other	—	—	—	9.50
Commercial	41,338.77	7,030.51	19,750.15	8,241.02
<i>Special assessments</i>	<i>53.60</i>	—	—	<i>163.00</i>
To meet expenses	53.60	—	—	163.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,582.30</i>	<i>1,933.72</i>	<i>5,609.79</i>	<i>2,471.11</i>
<i>Departmental</i>	<i>9,380.69</i>	<i>2,886.51</i>	<i>5,888.41</i>	<i>4,098.70</i>
General government	562.05	33.05	282.00	589.95
Protection of persons and property	208.76	23.10	97.25	101.12
Health and sanitation	621.13	—	417.94	—
Highways	1,199.44	892.30	37.00	1,136.00
Charities	6,156.88	1,777.36	4,274.32	1,977.00
Soldiers' benefits	480.00	133.50	563.90	291.50
Schools	26.00	27.20	216.00	—
Libraries	46.50	—	—	3.00
Recreation	77.73	—	—	—
Unclassified	2.20	—	—	.13
<i>Public service enterprises</i>	<i>25,872.94</i>	—	—	—
Electric light	25,872.94	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>718.41</i>	<i>1,190.00</i>	<i>2,708.50</i>	<i>611.40</i>
<i>Interest</i>	<i>2,730.83</i>	<i>1,020.28</i>	<i>5,543.45</i>	<i>896.81</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,537.99	500.00	2,412.31	127.34
All other	1,192.84	520.28	3,131.14	769.47
NON-REVENUE.	\$56,918.35	\$53,781.95	\$177,205.46	\$66,499.79
Offsets to outlays	—	10,281.18	—	—
<i>Departmental</i>	—	<i>10,281.18</i>	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	49,200.00	35,000.00	115,000.00	60,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>49,200.00</i>	<i>35,000.00</i>	<i>115,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	697.56	600.00	546.06	48.85
<i>From sinking funds</i>	—	—	—	—
All other	697.56	600.00	546.06	48.85
Refunds	154.41	331.25	149.18	34.21
Agency, trust, and investment	6,866.38	7,569.52	61,510.22	6,416.73
<i>Taxes and licenses for State</i>	<i>3,077.50</i>	<i>2,707.00</i>	<i>9,916.50</i>	<i>2,950.50</i>
<i>Taxes for county</i>	<i>2,507.60</i>	<i>4,115.77</i>	<i>12,306.76</i>	<i>2,216.86</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,147.46</i>	<i>718.55</i>	<i>39,186.96</i>	<i>1,112.57</i>
All other	133.82	28.20	100.00	136.80
RECAPITULATION.				
Revenue and offsets to outlays	\$106,420.04	\$71,291.02	\$168,580.54	\$69,276.49
Premiums	—	—	—	—
Municipal indebtedness	49,200.00	35,000.00	115,000.00	60,000.00
Transfers and refunds	851.97	931.25	695.24	83.06
Agency, trust, and investment	6,866.38	7,569.52	61,510.22	6,416.73
Total receipts	\$163,338.39	\$114,791.79	\$345,786.00	\$135,776.28
Balance on hand, including funds	20,919.35	4,035.35	9,681.78	37,824.88
GRAND TOTAL	\$184,257.74	\$118,827.14	\$355,467.78	\$173,601.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
Maintenance	\$91,696.40	\$66,196.61	\$141,626.88	\$73,700.24
<i>Departmental</i>	<i>67,799.26</i>	<i>64,959.35</i>	<i>134,134.16</i>	<i>73,031.04</i>
General government	5,335.96	4,171.14	11,031.19	3,536.42
Protection of persons and property	4,508.84	248.03	16,182.34	4,393.06
Health and sanitation	2,227.31	1,333.75	7,390.73	2,706.45
Highways	12,628.20	12,980.95	31,164.60	15,825.14
Charities	13,015.89	15,993.93	17,274.52	12,506.25
Soldiers' benefits	908.00	3,905.05	1,195.65	1,377.63
Schools	25,867.87	25,759.35	45,783.68	31,410.69
Libraries	1,348.62	281.46	1,548.06	419.75
Recreation	848.37	3.51	328.86	3.57
Pensions	—	—	—	—
Unclassified	1,110.20	282.18	2,234.53	852.06
<i>Public service enterprises</i>	<i>22,577.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	22,577.70	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,292.31</i>	<i>1,237.26</i>	<i>7,492.72</i>	<i>669.20</i>
<i>Administration of trust funds</i>	<i>27.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,800.96	2,565.00	6,737.95	2,906.00
<i>Loans, general purposes</i>	<i>2,800.96</i>	<i>2,565.00</i>	<i>6,737.95</i>	<i>2,906.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,876.80	13,621.23	2,724.46	—
<i>Departmental</i>	<i>7,961.37</i>	<i>13,608.23</i>	<i>2,724.46</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	6,647.46	—	—	—
Health and sanitation	8.41	—	—	—
Highways	1,305.50	13,608.23	2,604.46	—
Charities	—	—	—	—
Schools	—	—	120.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,268.41</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	3,268.41	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,647.02</i>	<i>13.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	51,200.00	23,700.00	134,000.00	68,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>3,000.00</i>	<i>9,000.00</i>	<i>3,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>49,200.00</i>	<i>20,700.00</i>	<i>125,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	697.56	600.00	546.06	48.85
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>697.56</i>	<i>600.00</i>	<i>546.06</i>	<i>48.85</i>
Refunds	154.41	331.25	149.18	34.21
Agency, trust, and investment	7,867.65	7,668.52	63,386.47	6,402.31
<i>Taxes and licenses for State</i>	<i>3,077.50</i>	<i>2,707.00</i>	<i>9,916.50</i>	<i>2,950.50</i>
<i>Taxes for county</i>	<i>2,507.60</i>	<i>4,115.77</i>	<i>12,306.76</i>	<i>2,216.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,148.73</i>	<i>817.55</i>	<i>41,063.21</i>	<i>1,234.95</i>
<i>All other</i>	<i>133.82</i>	<i>28.20</i>	<i>100.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$94,497.36	\$68,761.61	\$148,364.83	\$76,606.24
Permanent debt (except from sinking funds)	2,000.00	3,000.00	9,000.00	3,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,876.80	13,621.23	2,724.46	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	49,200.00	20,700.00	125,000.00	65,000.00
Transfers (except to sinking funds) and refunds	851.97	931.25	695.24	83.06
Agency, trust, and investment	7,867.65	7,668.52	63,386.47	6,402.31
Total payments	\$167,293.78	\$114,682.61	\$349,171.00	\$151,391.61
<i>Balance on hand, including funds</i>	<i>16,963.96</i>	<i>4,144.53</i>	<i>6,296.78</i>	<i>22,209.55</i>
GRAND TOTAL	\$184,257.74	\$118,827.14	\$355,467.78	\$173,601.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
REVENUE.	\$193,072.09	\$62,909.31	\$141,335.86	\$275,589.20
General	168,452.91	55,439.96	112,090.89	193,883.14
<i>Taxes</i>	<i>163,269.49</i>	<i>39,426.98</i>	<i>105,825.09</i>	<i>186,117.40</i>
Property, poll, and income	160,614.51	38,612.08	103,794.23	184,473.73
Corporation, bank, etc.	2,654.98	814.90	2,030.86	1,643.67
<i>Licenses and permits</i>	<i>132.00</i>	<i>19.00</i>	<i>187.50</i>	<i>559.00</i>
<i>Fines and forfeits</i>	<i>316.00</i>	<i>135.53</i>	—	<i>66.80</i>
<i>Grants and gifts</i>	<i>4,735.42</i>	<i>15,858.45</i>	<i>5,768.28</i>	<i>7,139.94</i>
For expenses	4,735.42	15,858.45	5,168.28	5,639.94
For outlays	—	—	600.00	1,500.00
All other	—	—	310.02	—
Commercial	24,619.18	7,469.35	29,244.97	81,706.06
<i>Special assessments</i>	<i>1,583.77</i>	—	—	<i>8,653.84</i>
To meet expenses	1,583.77	—	—	1,082.38
To meet outlays	—	—	—	7,571.46
<i>Privileges</i>	<i>3,815.87</i>	<i>3,440.84</i>	<i>4,500.05</i>	<i>7,814.82</i>
<i>Departmental</i>	<i>4,466.17</i>	<i>3,384.14</i>	<i>8,856.78</i>	<i>10,136.45</i>
General government	68.70	2.00	74.25	654.65
Protection of persons and property	29.62	31.55	579.94	415.40
Health and sanitation	290.34	1.00	3,951.31	364.92
Highways	13.94	933.00	55.95	29.71
Charities	1,911.22	1,671.13	2,965.18	7,530.58
Soldiers' benefits	20.00	240.00	240.00	767.55
Schools	1,908.32	432.00	870.05	290.54
Libraries	104.91	73.46	—	58.10
Recreation	31.00	—	120.10	—
Unclassified	87.12	—	—	25.00
<i>Public service enterprises</i>	<i>12,111.42</i>	—	<i>13,960.21</i>	<i>51,399.99</i>
Electric light	—	—	—	—
Water	12,111.42	—	13,911.73	51,399.99
All other	—	—	48.48	—
<i>Cemeteries</i>	<i>315.00</i>	<i>25.05</i>	—	<i>294.85</i>
<i>Interest</i>	<i>2,527.95</i>	<i>619.32</i>	<i>1,927.93</i>	<i>3,406.11</i>
On sinking funds	—	—	—	—
On trust and investment funds	370.56	408.44	42.50	242.31
All other	1,957.39	210.88	1,885.43	3,163.80
NON-REVENUE.	\$135,913.18	\$15,802.66	\$46,494.68	\$291,184.05
Offsets to outlays	—	4,997.32	61.00	1,545.51
<i>Departmental</i>	—	<i>4,997.32</i>	<i>61.00</i>	<i>400.00</i>
<i>Public service enterprises</i>	—	—	—	<i>1,145.51</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	120,000.00	—	30,000.00	265,005.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	<i>25,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	—	<i>30,000.00</i>	<i>240,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>5.00</i>
Transfers	—	—	—	116.72
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	—	<i>116.72</i>
Refunds	226.76	553.67	152.77	377.36
Agency, trust, and investment	15,686.42	10,251.67	16,280.91	24,139.46
<i>Taxes and licenses for State</i>	<i>8,272.00</i>	<i>2,784.50</i>	<i>7,171.00</i>	<i>10,017.50</i>
<i>Taxes for county</i>	<i>7,244.18</i>	<i>3,944.28</i>	<i>8,809.05</i>	<i>12,565.85</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>74.84</i>	<i>3,522.89</i>	<i>20.06</i>	<i>536.46</i>
<i>All other</i>	<i>95.40</i>	—	<i>280.80</i>	<i>1,019.65</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$193,072.09	\$67,906.63	\$141,396.86	\$277,134.71
Premiums	—	—	—	5.00
Municipal indebtedness	120,000.00	—	30,000.00	265,000.00
Transfers and refunds	226.76	553.67	152.77	494.08
Agency, trust, and investment	15,686.42	10,251.67	16,280.91	24,139.46
Total receipts	\$328,985.27	\$78,711.97	\$187,830.54	\$566,773.25
Balance on hand, including funds	6,764.19	15,451.78	37,466.15	12,095.69
GRAND TOTAL	\$335,749.46	\$94,163.75	\$225,295.69	\$578,868.94

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
Maintenance	\$167,293.24	\$62,013.61	\$118,221.05	\$172,385.53
<i>Departmental</i>	<i>154,813.26</i>	<i>61,967.16</i>	<i>106,070.75</i>	<i>160,450.67</i>
General government	13,020.77	2,875.74	9,206.51	16,471.54
Protection of persons and property	33,957.67	847.04	7,406.79	31,747.73
Health and sanitation	15,374.84	1,432.59	16,087.86	17,066.49
Highways	27,854.07	15,224.09	18,454.56	33,522.96
Charities	7,481.79	8,428.89	13,240.54	16,066.08
Soldiers' benefits	887.50	240.00	690.60	664.55
Schools	40,839.54	29,563.86	37,166.35	41,176.04
Libraries	3,805.93	1,906.27	600.00	1,200.11
Recreation	3,549.35	79.44	1,196.22	214.64
Pensions	1,929.50	—	230.21	—
Unclassified	6,112.29	1,359.24	1,791.11	2,320.53
<i>Public service enterprises</i>	<i>10,020.13</i>	<i>—</i>	<i>12,050.87</i>	<i>11,147.96</i>
Electric light	—	—	—	—
Water	10,020.13	—	11,987.39	11,147.96
All other	—	—	63.48	—
<i>Cemeteries</i>	<i>2,459.86</i>	<i>56.45</i>	<i>99.43</i>	<i>786.90</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	14,247.18	4.60	2,666.00	34,848.33
<i>Loans, general purposes</i>	<i>7,454.79</i>	<i>4.60</i>	<i>1,241.00</i>	<i>7,438.33</i>
<i>Loans, public service enterprises</i>	<i>6,792.39</i>	<i>—</i>	<i>1,425.00</i>	<i>27,410.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,721.65	7,952.51	5,183.71	34,875.49
<i>Departmental</i>	<i>6,664.39</i>	<i>7,952.51</i>	<i>5,183.71</i>	<i>4,299.48</i>
General government	144.00	—	—	1,000.00
Protection of persons and property	666.50	—	—	1,236.98
Health and sanitation	98.77	—	91.42	—
Highways	4,246.00	6,998.21	2,637.20	1,352.50
Charities	—	—	—	—
Schools	1,024.21	954.30	2,405.09	35.00
Libraries	—	—	—	—
Recreation	484.91	—	50.00	675.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,071.95</i>	<i>—</i>	<i>—</i>	<i>30,576.01</i>
Electric light	—	—	—	—
Water	1,071.95	—	—	30,576.01
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,985.31</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	125,000.24	205.00	46,000.00	283,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,000.24</i>	<i>—</i>	<i>16,000.00</i>	<i>48,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>205.00</i>	<i>30,000.00</i>	<i>235,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	—	116.72
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>116.72</i>
Refunds	226.76	553.67	152.77	377.36
Agency, trust, and investment	16,056.98	10,237.18	16,303.35	24,281.70
<i>Taxes and licenses for State</i>	<i>8,272.00</i>	<i>2,784.50</i>	<i>7,171.00</i>	<i>10,017.50</i>
<i>Taxes for county</i>	<i>7,244.18</i>	<i>3,944.28</i>	<i>8,809.05</i>	<i>12,566.85</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>445.40</i>	<i>3,508.40</i>	<i>42.50</i>	<i>706.30</i>
<i>All other</i>	<i>95.40</i>	<i>—</i>	<i>280.80</i>	<i>992.05</i>
RECAPITULATION.				
Maintenance and interest	\$181,540.42	\$62,018.21	\$120,887.05	\$207,233.86
Permanent debt (except from sinking funds)	15,000.24	—	16,000.00	48,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,721.65	7,952.51	5,183.71	34,875.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,000.00	205.00	30,000.00	235,000.00
Transfers (except to sinking funds) and refunds	226.76	553.67	152.77	494.08
Agency, trust, and investment	16,056.98	10,237.18	16,303.35	24,281.70
Total payments	\$333,546.05	\$80,966.57	\$188,526.88	\$550,385.13
Balance on hand, including funds	2,203.41	13,197.18	36,768.81	28,483.81
GRAND TOTAL	\$335,749.46	\$94,163.75	\$225,295.69	\$578,868.94

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
REVENUE.	\$97,147.89	\$83,183.95	\$50,999.14	\$67,930.05
General	87,608.29	71,269.49	43,333.71	59,687.09
<i>Taxes</i>	<i>74,224.79</i>	<i>61,497.16</i>	<i>27,365.25</i>	<i>47,753.15</i>
Property, poll, and income	73,060.33	57,896.68	27,091.98	47,258.19
Corporation, bank, etc.	1,164.46	3,600.48	273.27	494.96
<i>Licenses and permits</i>	<i>227.28</i>	<i>176.50</i>	<i>91.00</i>	<i>133.00</i>
<i>Fines and forfeits</i>	<i>119.50</i>	<i>299.16</i>	<i>15.00</i>	<i>165.00</i>
<i>Grants and gifts</i>	<i>13,036.72</i>	<i>9,296.67</i>	<i>15,831.76</i>	<i>11,635.94</i>
For expenses	13,036.72	9,296.67	15,831.76	11,635.91
For outlays	—	—	—	—
All other	—	—	30.70	—
Commercial	9,539.60	11,914.46	7,665.43	8,242.96
<i>Special assessments</i>	<i>14.50</i>	<i>288.51</i>	<i>113.00</i>	<i>101.70</i>
To meet expenses	14.50	101.05	113.00	101.70
To meet outlays	—	187.46	—	—
<i>Privileges</i>	<i>4,032.19</i>	<i>2,790.71</i>	<i>2,454.67</i>	<i>1,661.28</i>
<i>Departmental</i>	<i>3,684.22</i>	<i>3,776.67</i>	<i>4,812.53</i>	<i>4,845.08</i>
General government	180.15	247.05	—	19.65
Protection of persons and property	244.67	41.01	381.51	77.62
Health and sanitation	—	—	—	—
Highways	10.00	—	1,650.00	—
Charities	2,610.95	3,211.97	2,485.00	3,670.89
Soldiers' benefits	—	—	—	558.00
Schools	396.80	60.04	296.02	502.35
Libraries	41.65	16.60	—	16.57
Recreation	—	—	—	—
Unclassified	200.00	200.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,997.05</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,997.05	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>387.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,420.94</i>	<i>1,061.52</i>	<i>285.23</i>	<i>1,634.90</i>
On sinking funds	—	—	—	—
On trust and investment funds	468.13	33.08	8.77	364.21
All other	952.81	1,028.44	276.46	1,270.69
NON-REVENUE.	\$111,333.59	\$48,685.35	\$21,561.67	\$69,292.16
Offsets to outlays	3,099.54	11,054.69	—	27.47
<i>Departmental</i>	<i>3,099.54</i>	<i>11,054.69</i>	<i>—</i>	<i>27.47</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	95,577.00	33,088.75	15,000.00	60,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>30,000.00</i>	<i>15,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>5,577.00</i>	<i>3,088.75</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,254.80	—	—	97.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,254.80	—	—	97.00
Refunds	139.89	38.54	57.80	350.44
Agency, trust, and investment	11,262.36	4,503.37	6,503.87	8,817.25
<i>Taxes and licenses for State</i>	<i>5,218.00</i>	<i>2,907.50</i>	<i>2,491.50</i>	<i>2,114.50</i>
<i>Taxes for county</i>	<i>4,457.96</i>	<i>1,581.47</i>	<i>2,720.44</i>	<i>1,578.86</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,313.40</i>	<i>—</i>	<i>859.33</i>	<i>5,123.89</i>
All other	273.00	14.40	432.60	—
RECAPITULATION.				
Revenue and offsets to outlays	\$100,247.43	\$94,238.64	\$50,999.14	\$67,957.52
Premiums	—	—	—	—
Municipal indebtedness	95,577.00	33,088.75	15,000.00	60,000.00
Transfers and refunds	1,394.69	38.54	57.80	447.44
Agency, trust, and investment	11,262.36	4,503.37	6,503.87	8,817.25
Total receipts	\$208,481.48	\$131,869.30	\$72,560.81	\$137,222.21
Balance on hand, including funds	6,463.19	12,319.71	13,130.23	9,573.46
GRAND TOTAL	\$214,944.67	\$144,189.01	\$85,691.04	\$146,795.67

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
Maintenance	\$85,755.31	\$69,513.34	\$51,784.13	\$59,232.51
<i>Departmental</i>	<i>84,846.06</i>	<i>66,141.91</i>	<i>51,784.13</i>	<i>59,222.05</i>
General government	8,353.56	4,013.24	2,470.67	4,191.04
Protection of persons and property	14,270.26	5,786.96	2,326.77	2,515.78
Health and sanitation	1,466.57	1,571.79	1,621.96	1,314.07
Highways	12,863.47	14,824.79	11,055.35	13,313.48
Charities	4,859.57	11,645.14	5,676.00	9,626.49
Soldiers' benefits	146.00	47.29	688.04	1,826.87
Schools	40,536.39	25,086.41	26,810.16	24,964.52
Libraries	1,032.52	872.10	799.82	704.87
Recreation	619.02	497.15	53.46	11.42
Pensions	—	—	—	—
Unclassified	697.70	1,797.04	281.90	753.51
<i>Public service enterprises</i>	—	<i>3,371.43</i>	—	—
Electric light	—	—	—	—
Water	—	3,371.43	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>210.25</i>	—	—	—
<i>Administration of trust funds</i>	—	—	—	10.46
Interest	4,482.67	1,389.71	433.34	1,595.56
<i>Loans, general purposes</i>	<i>4,482.67</i>	<i>1,541.71</i>	<i>433.34</i>	<i>1,596.56</i>
<i>Loans, public service enterprises</i>	—	<i>448.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	3,775.70	14,647.52	4,086.53	1,305.28
<i>Departmental</i>	<i>3,775.70</i>	<i>14,647.52</i>	<i>4,086.53</i>	<i>1,305.28</i>
General government	125.00	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	15.36	—	—	6.58
Highways	2,911.96	14,567.52	3,690.38	981.04
Charities	—	—	—	—
Schools	723.38	80.00	396.15	217.66
Libraries	—	—	—	—
Recreation	—	—	—	100.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	100,593.84	51,156.01	15,000.00	68,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>6,000.00</i>	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>86,000.00</i>	<i>40,000.00</i>	<i>15,000.00</i>	<i>68,000.00</i>
<i>Warrants or orders, previous years</i>	<i>6,593.84</i>	<i>5,156.01</i>	—	—
Transfers	1,254.80	—	—	97.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,254.80</i>	—	—	97.00
Refunds	139.89	38.54	57.80	350.44
Agency, trust, and investment	12,250.11	4,503.37	6,512.64	8,973.27
<i>Taxes and licenses for State</i>	<i>5,218.00</i>	<i>2,907.60</i>	<i>2,491.50</i>	<i>2,114.50</i>
<i>Taxes for county</i>	<i>4,457.96</i>	<i>1,581.47</i>	<i>2,720.44</i>	<i>1,578.86</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,301.15</i>	—	<i>868.10</i>	<i>5,279.91</i>
<i>All other</i>	<i>273.00</i>	<i>14.40</i>	<i>432.60</i>	—
RECAPITULATION.				
Maintenance and interest	\$90,237.98	\$71,503.05	\$52,217.47	\$60,828.07
Permanent debt (except from sinking funds)	9,000.00	6,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,775.70	14,647.52	4,086.53	1,305.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	91,593.84	45,156.01	15,000.00	68,000.00
Transfers (except to sinking funds) and refunds	1,394.69	38.54	57.80	447.44
Agency, trust, and investment	12,250.11	4,503.37	6,512.64	8,973.27
Total payments	\$208,252.32	\$141,848.49	\$77,874.44	\$139,554.06
Balance on hand, including funds	6,692.35	2,340.52	7,816.60	7,241.61
GRAND TOTAL	\$214,944.67	\$144,189.01	\$85,691.04	\$146,795.67

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
REVENUE.	\$98,001.98	\$135,865.72	\$79,977.23	\$81,457.21
General	65,001.58	103,277.13	69,336.16	70,918.66
Taxes	53,676.82	96,885.29	56,358.79	56,494.07
Property, poll, and income	52,284.19	95,220.49	54,936.01	54,403.78
Corporation, bank, etc.	1,392.63	1,664.80	1,422.78	2,090.29
Licenses and permits	56.00	154.00	199.50	133.00
Fines and forfeits	50.00	101.20	50.00	150.45
Grants and gifts	11,218.76	6,133.64	12,727.87	14,141.14
For expenses	11,218.76	6,133.64	12,727.87	14,141.14
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	33,000.40	32,588.59	10,641.07	10,538.55
Special assessments	15.00	—	1,318.42	465.61
To meet expenses	15.00	—	1,318.42	465.61
To meet outlays	—	—	—	—
Privileges	3,589.83	3,538.31	3,629.99	4,286.73
Departmental	28,857.70	6,639.33	4,490.17	4,451.19
General government	135.00	185.64	14.35	4.90
Protection of persons and property	26.02	201.91	89.48	38.65
Health and sanitation	—	67.86	—	7.86
Highways	2,448.45	100.00	—	—
Charities	2,180.03	2,038.67	3,507.85	3,163.80
Soldiers' benefits	50.00	250.00	590.00	616.00
Schools	23,916.50	3,741.25	272.50	579.18
Libraries	—	54.00	13.66	—
Recreation	—	—	—	—
Unclassified	101.70	—	2.33	40.80
Public service enterprises	—	20,550.50	—	—
Electric light	—	—	—	—
Water	—	20,550.50	—	—
All other	—	—	—	—
Cemeteries	—	1,481.75	—	70.55
Interest	537.87	378.70	1,202.49	1,264.47
On sinking funds	—	—	—	—
On trust and investment funds	146.14	48.15	—	395.10
All other	391.73	330.55	1,202.49	869.37
NON-REVENUE.	\$17,913.16	\$109,628.35	\$80,717.50	\$73,680.89
Offsets to outlays	6,000.00	23,051.55	12,852.56	—
Departmental	6,000.00	23,051.55	12,852.56	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	60,000.00	61,200.00	65,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	60,000.00	61,200.00	65,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	32.66	35.00	—	357.00
From sinking funds	—	—	—	—
All other	32.66	35.00	—	357.00
Refunds	259.51	320.99	48.77	577.24
Agency, trust, and investment	11,620.99	26,220.81	6,616.17	7,746.65
Taxes and licenses for State	4,524.64	8,271.85	3,610.00	3,440.00
Taxes for county	7,088.96	16,635.56	2,971.97	3,886.35
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7.39	1,313.40	—	420.30
All other	—	—	34.20	—
RECAPITULATION.				
Revenue and offsets to outlays	\$104,001.98	\$158,917.27	\$92,829.79	\$81,457.21
Premiums	—	—	—	—
Municipal indebtedness	—	60,000.00	61,200.00	65,000.00
Transfers and refunds	292.17	355.99	48.77	934.24
Agency, trust, and investment	11,620.99	26,220.81	6,616.17	7,746.65
Total receipts	\$115,915.14	\$245,494.07	\$160,694.73	\$155,138.10
Balance on hand, including funds	13,246.36	41,980.23	674.00	11,074.24
GRAND TOTAL	\$129,161.50	\$287,474.30	\$161,368.73	\$166,212.34

Graded According to Population of 1930 — Continued.

PAYMENTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
Maintenance	\$89,502.04	\$92,044.28	\$70,334.43	\$79,119.35
<i>Departmental</i>	<i>89,502.04</i>	<i>80,084.74</i>	<i>70,334.43</i>	<i>78,850.27</i>
General government	4,574.10	7,742.45	4,395.05	5,216.73
Protection of persons and property	2,081.24	13,240.28	6,328.27	4,713.96
Health and sanitation	2,382.63	4,862.34	2,523.12	4,141.03
Highways	22,406.53	15,646.74	16,290.14	19,469.48
Charities	5,208.03	6,718.23	9,821.32	10,127.95
Soldiers' benefits	71.00	550.00	914.74	1,429.09
Schools	50,712.86	29,137.21	28,463.12	32,366.52
Libraries	1,226.20	1,026.49	650.09	289.33
Recreation	379.58	734.95	72.22	278.05
Pensions	—	—	—	—
Unclassified	459.87	426.05	876.36	818.13
<i>Public service enterprises</i>	<i>—</i>	<i>9,401.08</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	9,401.08	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,558.46</i>	<i>—</i>	<i>269.08</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	8,456.04	2,962.01	3,519.09
<i>Loans, general purposes</i>	<i>—</i>	<i>6,496.04</i>	<i>2,962.01</i>	<i>3,519.09</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,960.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,920.87	57,338.22	17,970.42	3,445.24
<i>Departmental</i>	<i>9,920.87</i>	<i>50,000.24</i>	<i>17,970.42</i>	<i>3,445.24</i>
General government	—	94.95	—	—
Protection of persons and property	—	310.19	—	432.16
Health and sanitation	—	—	12.07	—
Highways	9,920.87	49,307.35	17,933.86	—
Charities	—	—	—	—
Schools	—	287.75	24.49	3,013.08
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,337.98</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,337.98	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	77,205.00	63,200.00	63,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>17,205.00</i>	<i>2,000.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>60,000.00</i>	<i>61,200.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	32.66	35.00	—	357.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>32.66</i>	<i>35.00</i>	<i>—</i>	<i>357.00</i>
Refunds	259.51	320.99	48.77	577.24
Agency, trust, and investment	11,620.99	26,233.96	6,581.97	7,801.37
<i>Taxes and licenses for State</i>	<i>4,524.64</i>	<i>8,271.85</i>	<i>3,610.00</i>	<i>3,440.00</i>
<i>Taxes for county</i>	<i>7,088.96</i>	<i>16,635.56</i>	<i>2,971.97</i>	<i>3,886.35</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7.39</i>	<i>1,326.55</i>	<i>—</i>	<i>475.02</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$89,502.04	\$100,500.32	\$73,296.44	\$82,638.44
Permanent debt (except from sinking funds)	—	17,205.00	2,000.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,920.87	57,338.22	17,970.42	3,445.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	60,000.00	61,200.00	60,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	292.17	355.99	48.77	934.24
Agency, trust, and investment	11,620.99	26,233.96	6,581.97	7,801.37
Total payments	\$111,336.07	\$261,633.49	\$161,097.60	\$158,319.29
<i>Balance on hand, including funds</i>	<i>17,825.43</i>	<i>25,840.81</i>	<i>271.13</i>	<i>7,893.05</i>
GRAND TOTAL	\$129,161.50	\$287,474.30	\$161,368.73	\$166,212.34

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
REVENUE.	\$108,211.94	\$98,898.62	\$80,880.97	\$113,868.76
General	69,929.15	78,858.57	68,002.53	82,777.63
<i>Taxes</i>	<i>60,873.13</i>	<i>71,827.24</i>	<i>55,131.76</i>	<i>71,263.60</i>
Property, poll, and income	50,094.65	70,276.87	48,959.68	70,364.09
Corporation, bank, etc.	778.48	1,550.37	4,172.08	899.51
<i>Licenses and permits</i>	<i>106.50</i>	<i>249.00</i>	<i>49.25</i>	<i>8.00</i>
<i>Fines and forfeits</i>	<i>23.00</i>	<i>75.60</i>	<i>35.00</i>	<i>132.00</i>
<i>Grants and gifts</i>	<i>18,927.52</i>	<i>6,706.83</i>	<i>14,786.52</i>	<i>11,374.03</i>
For expenses	18,927.52	6,706.83	14,786.52	11,374.03
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	38,282.79	20,040.05	12,878.44	31,091.13
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,968.63</i>	<i>2,443.09</i>	<i>2,044.55</i>	<i>4,209.74</i>
<i>Departmental</i>	<i>8,460.18</i>	<i>3,601.37</i>	<i>10,331.74</i>	<i>8,325.69</i>
General government	265.45	53.00	1,042.60	10.00
Protection of persons and property	31.24	58.41	19.67	—
Health and sanitation	27.50	120.90	—	1,185.00
Highways	4,753.00	8.50	3,977.01	4,702.03
Charities	3,273.45	3,081.32	2,916.71	384.50
Soldiers' benefits	72.00	112.00	240.00	175.00
Schools	2.00	3.15	2,117.35	1,429.76
Libraries	35.54	46.89	6.40	76.00
Recreation	—	117.20	—	345.00
Unclassified	—	—	12.00	16.30
<i>Public service enterprises</i>	<i>22,258.03</i>	<i>11,835.32</i>	—	<i>13,645.32</i>
Electric light	22,258.03	—	—	—
Water	—	11,418.73	—	13,645.32
All other	—	416.59	—	—
<i>Cemeteries</i>	<i>1,703.19</i>	—	—	<i>116.00</i>
<i>Interest</i>	<i>2,892.76</i>	<i>2,160.27</i>	<i>502.15</i>	<i>4,797.48</i>
On sinking funds	—	—	—	1,189.23
On trust and investment funds	2,172.94	883.88	258.10	2,034.57
All other	719.82	1,276.39	244.05	1,573.68
NON-REVENUE.	\$71,523.98	\$50,519.33	\$38,209.82	\$115,274.91
Offsets to outlays	21,160.07	—	7,000.00	1,100.00
<i>Departmental</i>	<i>21,160.07</i>	—	<i>7,000.00</i>	<i>1,100.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	40,000.00	35,000.00	20,000.00	55,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,191.00	1,074.97	—	10,208.03
<i>From sinking funds</i>	—	—	—	<i>9,000.00</i>
<i>All other</i>	2,191.00	1,074.97	—	1,208.03
Refunds	80.01	258.82	172.17	527.19
Agency, trust, and investment	8,092.90	14,185.54	11,037.65	48,439.69
<i>Taxes and licenses for State</i>	<i>3,094.50</i>	<i>5,612.00</i>	<i>4,294.50</i>	<i>4,513.47</i>
<i>Taxes for county</i>	<i>3,287.00</i>	<i>6,736.33</i>	<i>6,743.15</i>	<i>4,001.42</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,600.19</i>	<i>1,481.21</i>	—	<i>38,791.00</i>
<i>All other</i>	<i>111.21</i>	<i>366.00</i>	—	<i>133.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$129,372.01	\$98,898.62	\$87,880.97	\$114,968.76
Premiums	—	—	—	—
Municipal indebtedness	40,000.00	35,000.00	20,000.00	55,000.00
Transfers and refunds	2,271.01	1,333.79	172.17	10,735.22
Agency, trust, and investment	8,092.90	14,185.54	11,037.65	48,439.69
Total receipts	\$179,735.92	\$149,417.95	\$119,090.79	\$229,143.67
Balance on hand, including funds	4,795.63	15,890.66	17,644.57	55,492.41
GRAND TOTAL	\$184,531.55	\$165,308.51	\$136,735.36	\$284,636.08

¹ Includes \$12.50 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
Maintenance	\$108,201.85	\$80,567.20	\$68,991.29	\$102,985.00
<i>Departmental</i>	<i>87,878.20</i>	<i>76,989.85</i>	<i>68,991.29</i>	<i>95,266.89</i>
General government	4,751.02	5,937.38	3,405.21	6,354.18
Protection of persons and property	4,784.10	4,831.58	1,931.98	6,876.50
Health and sanitation	2,063.77	4,427.77	1,572.98	3,921.08
Highways	23,725.51	12,401.70	20,534.70	27,753.88
Charities	13,345.75	11,771.07	7,759.37	3,792.66
Soldiers' benefits	504.08	602.32	582.50	240.00
Schools	36,326.32	32,334.66	31,250.76	37,046.93
Libraries	1,125.02	1,493.42	1,020.15	2,457.77
Recreation	87.26	939.64	379.46	4,053.89
Pensions	—	—	—	—
Unclassified	1,185.37	1,245.31	554.18	2,770.00
<i>Public service enterprises</i>	<i>17,816.11</i>	<i>4,557.60</i>	<i>—</i>	<i>7,119.73</i>
Electric light	17,816.11	—	—	—
Water	—	3,887.99	—	7,119.73
All other	—	469.61	—	—
<i>Cemeteries</i>	<i>2,507.54</i>	<i>222.76</i>	<i>—</i>	<i>685.88</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12.50</i>
Interest	1,489.38	4,100.97	762.49	2,224.77
<i>Loans, general purposes</i>	<i>1,489.38</i>	<i>1,633.44</i>	<i>762.49</i>	<i>884.77</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,462.63</i>	<i>—</i>	<i>1,340.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	29,060.91	4,707.36	14,368.34	12,262.72
<i>Departmental</i>	<i>26,963.94</i>	<i>4,507.77</i>	<i>14,368.34</i>	<i>9,987.79</i>
General government	—	99.96	—	—
Protection of persons and property	—	—	—	1,458.75
Health and sanitation	—	—	—	5,900.01
Highways	26,963.94	4,336.81	14,368.34	1,980.06
Charities	—	—	—	—
Schools	—	71.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	648.97
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,096.97</i>	<i>199.59</i>	<i>—</i>	<i>2,274.93</i>
Electric light	2,096.97	—	—	—
Water	—	199.59	—	2,274.93
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal Indebtedness	33,000.00	51,700.00	22,000.00	64,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,000.00</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>11,700.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>20,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,191.00	1,074.97	—	10,208.03
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>All other</i>	<i>2,191.00</i>	<i>1,074.97</i>	<i>—</i>	<i>9,408.03</i>
Refunds	80.01	258.82	172.17	527.19
Agency, trust, and investment	8,074.84	13,638.45	11,295.75	40,769.56
<i>Taxes and licenses for State</i>	<i>3,094.50</i>	<i>6,612.00</i>	<i>4,294.60</i>	<i>4,513.47</i>
<i>Taxes for county</i>	<i>3,287.00</i>	<i>6,736.33</i>	<i>6,743.15</i>	<i>4,001.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,582.13</i>	<i>1,290.12</i>	<i>258.10</i>	<i>32,129.27</i>
<i>All other</i>	<i>111.21</i>	<i>—</i>	<i>—</i>	<i>125.40</i>
RECAPITULATION.				
Maintenance and interest	\$109,691.23	\$84,668.17	\$69,753.78	\$105,209.77
Permanent debt (except from sinking funds)	3,000.00	11,700.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	800.00
Outlays	29,060.91	4,707.36	14,368.34	12,262.72
Permanent debt from sinking funds	—	—	—	9,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	40,000.00	20,000.00	55,000.00
Transfers (except to sinking funds) and refunds	2,271.01	1,333.79	172.17	9,935.22
Agency, trust, and investment	8,074.84	13,638.45	11,295.75	40,769.56
Total payments	\$182,097.99	\$156,047.77	\$117,590.04	\$232,977.27
<i>Balance on hand, including funds</i>	<i>2,433.56</i>	<i>9,260.74</i>	<i>19,145.32</i>	<i>51,668.81</i>
GRAND TOTAL	\$184,531.55	\$165,308.51	\$136,735.36	\$284,636.08

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
REVENUE.	\$86,979.65	\$63,627.19	\$102,078.03	\$85,368.11
General	73,166.31	53,136.62	68,103.60	69,123.17
<i>Taxes</i>	<i>61,948.28</i>	<i>44,542.12</i>	<i>50,499.22</i>	<i>46,646.79</i>
Property, poll, and income	57,932.25	43,964.26	48,072.95	45,038.01
Corporation, bank, etc.	4,016.03	577.86	2,426.27	1,608.78
<i>Licenses and permits</i>	<i>130.00</i>	<i>649.50</i>	<i>7.00</i>	<i>167.00</i>
<i>Fines and forfeits</i>	<i>282.45</i>	<i>203.60</i>	<i>144.50</i>	<i>128.40</i>
<i>Grants and gifts</i>	<i>10,805.58</i>	<i>7,741.40</i>	<i>17,452.88</i>	<i>22,180.98</i>
For expenses	10,805.58	7,600.03	17,452.88	22,180.98
For outlays	—	141.37	—	—
All other	—	—	—	—
Commercial	13,813.34	10,490.57	33,974.43	16,244.94
<i>Special assessments</i>	<i>294.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	294.75	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,688.76</i>	<i>2,543.92</i>	<i>2,318.20</i>	<i>2,750.93</i>
<i>Departmental</i>	<i>3,745.32</i>	<i>2,232.42</i>	<i>6,414.12</i>	<i>4,206.46</i>
General government	33.00	208.05	381.41	87.15
Protection of persons and property	48.55	185.45	74.06	121.64
Health and sanitation	354.21	—	—	260.71
Highways	—	3.00	—	2,664.24
Charities	2,256.99	1,250.10	2,717.56	582.00
Soldiers' benefits	377.00	250.00	—	240.00
Schools	626.43	—	3,198.24	235.25
Libraries	10.64	81.82	42.85	15.47
Recreation	—	—	—	—
Unclassified	38.50	254.00	—	—
<i>Public service enterprises</i>	<i>4,316.87</i>	<i>3,237.55</i>	<i>23,784.94</i>	<i>3,261.14</i>
Electric light	—	—	18,431.30	75.40
Water	3,712.49	—	5,353.64	3,185.74
All other	604.38	3,237.55	—	—
<i>Cemeteries</i>	<i>93.55</i>	<i>499.62</i>	<i>109.00</i>	<i>665.25</i>
<i>Interest</i>	<i>1,674.09</i>	<i>1,977.06</i>	<i>1,348.17</i>	<i>5,361.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	1,444.23	57.68	862.43
All other	1,674.09	532.83	1,290.49	4,498.73
NON-REVENUE.	\$37,827.37	\$36,072.89	\$94,548.54	\$37,844.34
Offsets to outlays	5,000.00	150.00	28,566.14	9,918.50
<i>Departmental</i>	<i>5,000.00</i>	<i>150.00</i>	<i>26,299.66</i>	<i>9,918.50</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2,266.48</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	28,000.00	60,000.00	20,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	188.94	920.98	2.00	171.67
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	188.94	920.98	2.00	171.67
Refunds	187.67	143.00	185.14	242.53
Agency, trust, and investment	12,450.76	6,858.91	5,795.26	7,511.64
<i>Taxes and licenses for State</i>	<i>4,398.00</i>	<i>2,829.35</i>	<i>2,676.50</i>	<i>3,158.35</i>
<i>Taxes for county</i>	<i>5,181.79</i>	<i>2,228.98</i>	<i>2,736.03</i>	<i>3,330.82</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,870.97</i>	<i>1,512.98</i>	<i>117.64</i>	<i>817.87</i>
All other	—	287.60	265.09	204.60
RECAPITULATION.				
Revenue and offsets to outlays	\$91,979.65	\$63,777.19	\$130,644.17	\$95,286.61
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	28,000.00	60,000.00	20,000.00
Transfers and refunds	376.61	1,063.98	187.14	414.20
Agency, trust, and investment	12,450.76	6,858.91	5,795.26	7,511.64
Total receipts	\$124,807.02	\$99,700.08	\$196,626.57	\$123,212.45
Balance on hand, including funds	46,477.61	12,450.57	1,737.63	74,891.73
GRAND TOTAL	\$171,284.63	\$112,150.65	\$198,364.20	\$198,104.18

Graded According to Population of 1930 — Continued.

PAYMENTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
Maintenance	\$83,447.64	\$64,507.84	\$78,694.52	\$79,506.66
<i>Departmental</i>	<i>80,305.31</i>	<i>61,268.55</i>	<i>64,892.43</i>	<i>75,399.36</i>
General government	7,020.39	5,469.01	4,351.03	5,209.00
Protection of persons and property	6,897.85	6,064.74	1,137.77	4,297.98
Health and sanitation	2,979.84	2,221.18	1,583.41	2,946.84
Highways	17,402.19	9,595.88	12,202.05	15,324.04
Charities	7,946.42	8,883.15	11,504.11	8,613.67
Soldiers' benefits	2,949.00	1,329.58	395.38	1,177.00
Schools	32,595.76	23,939.41	31,398.56	34,647.84
Libraries	500.00	1,205.68	931.79	571.67
Recreation	141.11	187.33	65.70	87.02
Pensions	—	—	—	—
Unclassified	1,872.75	2,372.59	1,322.63	2,524.30
<i>Public service enterprises</i>	<i>2,802.78</i>	<i>2,219.54</i>	<i>13,528.11</i>	<i>2,601.20</i>
Electric light	—	—	11,789.41	30.29
Water	2,528.04	—	1,738.70	2,570.91
All other	274.74	2,219.54	—	—
<i>Cemeteries</i>	<i>359.55</i>	<i>1,011.19</i>	<i>273.98</i>	<i>1,460.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>8.56</i>	<i>—</i>	<i>46.00</i>
Interest	8,227.78	2,382.84	5,394.36	7,404.87
<i>Loans, general purposes</i>	<i>227.78</i>	<i>2,382.84</i>	<i>3,024.36</i>	<i>2,929.87</i>
<i>Loans, public service enterprises</i>	<i>8,000.00</i>	<i>—</i>	<i>2,370.00</i>	<i>4,475.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	25,712.71	707.06	34,067.36	14,424.82
<i>Departmental</i>	<i>17,071.58</i>	<i>707.06</i>	<i>31,510.08</i>	<i>14,424.82</i>
General government	3,856.06	—	—	148.50
Protection of persons and property	—	282.75	1,666.66	—
Health and sanitation	—	8.41	—	—
Highways	12,491.67	368.10	29,498.92	13,937.08
Charities	—	—	—	—
Schools	245.65	—	344.50	339.24
Libraries	—	—	—	—
Recreation	279.45	—	—	—
Unclassified	198.75	47.80	—	—
<i>Public service enterprises</i>	<i>8,641.13</i>	<i>—</i>	<i>2,557.28</i>	<i>—</i>
Electric light	—	—	2,557.28	—
Water	8,641.13	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	33,000.00	59,300.00	72,800.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>5,000.00</i>	<i>9,300.00</i>	<i>12,800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	188.94	920.98	2.00	171.67
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>188.94</i>	<i>920.98</i>	<i>2.00</i>	<i>171.67</i>
Refunds	187.67	143.00	185.14	242.53
Agency, trust, and investment	12,012.71	7,139.89	5,822.11	7,583.65
<i>Taxes and licenses for State</i>	<i>4,398.00</i>	<i>2,329.35</i>	<i>2,676.50</i>	<i>3,158.35</i>
<i>Taxes for county</i>	<i>5,181.79</i>	<i>2,228.98</i>	<i>2,736.03</i>	<i>3,330.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,432.92</i>	<i>1,793.96</i>	<i>173.32</i>	<i>889.88</i>
<i>All other</i>	<i>—</i>	<i>287.60</i>	<i>236.26</i>	<i>204.60</i>
RECAPITULATION.				
Maintenance and interest	\$91,675.42	\$66,890.68	\$84,088.88	\$86,911.53
Permanent debt (except from sinking funds)	—	5,000.00	9,300.00	12,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	25,712.71	707.06	34,067.36	14,424.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	28,000.00	50,000.00	60,000.00
Transfers (except to sinking funds) and refunds	376.61	1,063.98	187.14	414.20
Agency, trust, and investment	12,012.71	7,139.89	5,822.11	7,583.65
Total payments	\$149,777.45	\$108,801.61	\$183,465.49	\$182,134.20
Balance on hand, including funds	21,507.18	3,349.04	14,898.71	15,969.98
GRAND TOTAL	\$171,284.63	\$112,150.65	\$198,364.20	\$198,104.18

¹ Includes \$2,800 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,129	Colrain POPULATION 1,391
REVENUE.	\$111,460.47	\$89,140.51	\$75,672.32	\$71,146.62
General	58,888.43	77,788.80	67,573.25	62,275.97
Taxes	48,822.80	64,692.67	52,587.45	38,060.83
Property, poll, and income	47,274.95	63,690.68	49,142.98	35,768.46
Corporation, bank, etc.	1,547.85	1,001.99	3,444.47	2,292.37
Licenses and permits	141.50	158.50	45.00	54.25
Fines and forfeits	319.00	125.55	103.99	50.00
Grants and gifts	9,605.13	12,812.08	14,836.81	24,110.89
For expenses	9,605.13	12,812.08	14,836.81	24,110.89
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	52,572.04	11,351.71	8,099.07	8,870.65
Special assessments	—	76.00	101.00	—
To meet expenses	—	76.00	101.00	—
To meet outlays	—	—	—	—
Privileges	5,509.89	2,958.85	2,422.79	2,196.78
Departmental	5,893.79	4,066.23	4,809.48	5,632.88
General government	308.50	9.68	3.50	120.00
Protection of persons and property	50.50	263.27	11.97	3.29
Health and sanitation	404.25	—	260.71	—
Highways	4,007.86	479.71	1,413.58	3,320.62
Charities	708.23	3,256.79	3,053.27	1,207.89
Soldiers' benefits	10.00	—	29.25	37.50
Schools	311.16	—	—	935.88
Libraries	88.29	56.78	37.20	7.70
Recreation	—	—	—	—
Unclassified	5.00	—	—	—
Public service enterprises	34,924.95	—	—	—
Electric light	26,728.32	—	—	—
Water	8,196.63	—	—	—
All other	—	—	—	—
Cemeteries	1,092.72	123.95	—	—
Interest	5,160.69	4,126.68	766.80	1,040.99
On sinking funds	—	—	—	—
On trust and investment funds	3,658.29	2,327.19	128.86	729.56
All other	1,492.40	1,799.49	636.94	311.43
NON-REVENUE.	\$55,082.77	\$80,237.03	\$55,299.80	\$21,891.71
Offsets to outlays	4,536.26	—	4,116.92	3,999.74
Departmental	4,000.00	—	4,116.92	3,999.74
Public service enterprises	536.26	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	38,600.00	65,000.00	45,000.00	10,000.00
Loans, general purposes	3,600.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	65,000.00	45,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	2,930.94	2,296.73	310.36	700.99
From sinking funds	—	—	—	—
All other	2,930.94	2,296.73	310.36	700.99
Refunds	90.33	253.74	1,516.55	86.85
Agency, trust, and investment	8,925.24	12,686.56	4,355.97	7,104.13
Taxes and licenses for State	3,999.00	4,163.00	2,774.50	2,714.50
Taxes for county	3,513.45	6,243.53	1,581.47	3,976.73
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	872.46	2,280.03	—	162.00
All other	540.33	—	—	250.90
RECAPITULATION.				
Revenue and offsets to outlays	\$115,996.73	\$89,140.51	\$79,789.24	\$75,146.36
Premiums	—	—	—	—
Municipal indebtedness	38,600.00	65,000.00	45,000.00	10,000.00
Transfers and refunds	3,021.27	2,550.47	1,826.91	787.84
Agency, trust, and investment	8,925.24	12,686.56	4,355.97	7,104.13
Total receipts	\$166,543.24	\$169,377.54	\$130,972.12	\$93,038.33
Balance on hand, including funds	23,067.46	12,809.69	6,294.75	23,600.77
GRAND TOTAL	\$189,610.70	\$182,187.23	\$137,266.87	\$116,639.10

Graded According to Population of 1930 — Continued.

PAYMENTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
Maintenance	\$92,316.43	\$81,247.01	\$64,525.58	\$65,885.12
<i>Departmental</i>	<i>67,330.22</i>	<i>81,046.36</i>	<i>64,525.58</i>	<i>65,760.27</i>
General government	4,838.92	8,425.16	3,295.44	2,880.86
Protection of persons and property	5,436.90	5,971.92	4,726.81	613.86
Health and sanitation	3,429.29	3,078.57	1,322.07	1,976.13
Highways	17,114.07	18,078.96	16,274.52	17,031.17
Charities	2,433.89	10,190.64	7,463.60	5,978.49
Soldiers' benefits	903.00	3.50	336.50	1,026.14
Schools	28,088.76	31,846.79	29,389.58	34,253.40
Libraries	2,091.45	2,753.99	459.11	841.18
Recreation	1,011.32	311.28	56.19	27.65
Pensions	—	—	—	—
Unclassified	1,982.62	385.55	1,201.76	1,131.39
<i>Public service enterprises</i>	<i>24,298.94</i>	—	—	—
Electric light	21,138.97	—	—	—
Water	3,159.97	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>687.27</i>	<i>200.65</i>	—	<i>124.85</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	2,928.92	4,948.82	1,570.71	189.60
<i>Loans, general purposes</i>	<i>1,861.32</i>	<i>4,948.82</i>	<i>1,570.71</i>	<i>189.60</i>
<i>Loans, public service enterprises</i>	<i>1,067.60</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	15,803.85	142.60	6,785.53	8,456.60
<i>Departmental</i>	<i>11,727.38</i>	<i>142.60</i>	<i>6,785.53</i>	<i>8,456.60</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	5,589.48	—	—	—
Highways	6,052.96	10.00	6,785.53	8,456.60
Charities	—	—	—	—
Schools	84.94	132.60	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,076.47</i>	—	—	—
Electric light	3,589.75	—	—	—
Water	486.72	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	41,720.00	73,000.00	51,760.00	10,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>6,720.00</i>	<i>8,000.00</i>	<i>1,000.00</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>65,000.00</i>	<i>50,760.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,930.94	2,296.73	310.36	700.99
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,930.94</i>	<i>2,296.73</i>	<i>310.36</i>	<i>700.99</i>
Refunds	90.33	253.74	1,516.55	86.85
Agency, trust, and investment	8,959.71	12,674.08	4,484.83	7,132.68
<i>Taxes and licenses for State</i>	<i>3,999.00</i>	<i>4,163.00</i>	<i>2,774.50</i>	<i>2,714.50</i>
<i>Taxes for county</i>	<i>3,613.45</i>	<i>6,243.53</i>	<i>1,581.47</i>	<i>3,976.73</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,123.86</i>	<i>2,267.55</i>	<i>128.86</i>	<i>190.55</i>
<i>All other</i>	<i>323.40</i>	—	—	<i>260.90</i>
RECAPITULATION.				
Maintenance and interest	\$95,245.35	\$86,195.83	\$66,096.29	\$66,074.72
Permanent debt (except from sinking funds)	6,720.00	8,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,803.85	142.60	6,785.53	8,456.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	35,000.00	65,000.00	50,760.00	10,000.00
Transfers (except to sinking funds) and refunds	3,021.27	2,550.47	1,826.91	787.84
Agency, trust, and investment	8,959.71	12,674.08	4,484.83	7,132.68
Total payments	\$164,750.18	\$174,562.98	\$130,953.56	\$92,451.84
Balance on hand, including funds	24,860.52	7,624.25	6,313.31	24,137.26
GRAND TOTAL	\$189,610.70	\$182,187.23	\$137,266.87	\$116,639.10

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,353	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
REVENUE.	\$80,819.52	\$67,241.12	\$72,314.16	\$73,448.99
General	73,379.05	56,352.56	50,052.49	53,082.06
<i>Taxes</i>	<i>55,075.81</i>	<i>42,103.36</i>	<i>38,517.35</i>	<i>43,626.16</i>
Property, poll, and income	50,402.73	41,910.13	38,255.02	40,445.57
Corporation, bank, etc.	4,673.08	193.23	262.33	3,180.59
<i>Licenses and permits</i>	<i>94.00</i>	<i>123.00</i>	<i>60.50</i>	<i>142.19</i>
<i>Fines and forfeits</i>	<i>162.50</i>	<i>303.18</i>	<i>410.00</i>	<i>125.00</i>
<i>Grants and gifts</i>	<i>18,020.18</i>	<i>13,823.02</i>	<i>11,064.64</i>	<i>9,188.71</i>
For expenses	18,020.18	13,823.02	11,064.64	9,188.71
For outlays	—	—	—	—
All other	26.56	—	—	—
Commercial	7,440.47	10,888.56	22,261.67	20,366.93
<i>Special assessments</i>	<i>253.30</i>	<i>373.24</i>	<i>540.51</i>	<i>12.80</i>
To meet expenses	253.30	373.24	540.51	12.80
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,824.92</i>	<i>1,903.24</i>	<i>2,304.41</i>	<i>1,826.15</i>
<i>Departmental</i>	<i>3,234.14</i>	<i>6,385.60</i>	<i>4,604.98</i>	<i>10,642.54</i>
General government	114.40	147.00	90.00	679.50
Protection of persons and property	134.07	131.95	172.25	649.09
Health and sanitation	—	—	—	—
Highways	75.00	1,000.00	1,377.02	4,433.42
Charities	2,651.68	1,116.06	2,126.59	3,471.22
Soldiers' benefits	210.00	—	786.00	306.00
Schools	1.00	608.19	—	1,046.07
Libraries	16.10	47.42	28.12	57.24
Recreation	—	—	—	—
Unclassified	31.89	34.98	25.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>13,588.76</i>	<i>4,271.75</i>
Electric light	—	—	13,588.76	—
Water	—	—	—	4,271.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>547.54</i>	<i>198.84</i>	<i>245.33</i>	<i>1,761.32</i>
<i>Interest</i>	<i>580.57</i>	<i>2,027.64</i>	<i>977.68</i>	<i>1,852.37</i>
On sinking funds	—	—	—	—
On trust and investment funds	52.25	1,319.54	81.46	1,377.20
All other	528.32	708.10	896.22	475.17
NON-REVENUE.	\$43,009.95	\$50,188.02	\$47,696.44	\$33,215.88
Offsets to outlays	1,000.00	8,045.70	4,324.54	1,878.85
<i>Departmental</i>	<i>1,000.00</i>	<i>8,045.70</i>	<i>4,175.86</i>	<i>1,878.85</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>148.68</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	36,000.00	38,000.00	23,000.00
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>36,000.00</i>	<i>38,000.00</i>	<i>23,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	66.67	1,016.78	373.59	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	66.67	1,016.78	373.59	—
Refunds	78.79	158.80	163.89	618.59
Agency, trust, and investment	11,864.49	4,966.74	4,834.42	7,718.44
<i>Taxes and licenses for State</i>	<i>4,487.47</i>	<i>2,140.00</i>	<i>2,547.50</i>	<i>2,434.80</i>
<i>Taxes for county</i>	<i>5,311.34</i>	<i>1,756.72</i>	<i>1,950.36</i>	<i>2,556.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,392.68</i>	<i>983.62</i>	<i>300.56</i>	<i>2,681.74</i>
All other	673.00	86.40	36.00	46.20
RECAPITULATION.				
Revenue and offsets to outlays	\$81,819.52	\$75,286.82	\$76,638.70	\$75,327.84
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	36,000.00	38,000.00	23,000.00
Transfers and refunds	145.46	1,175.58	537.48	618.59
Agency, trust, and investment	11,864.49	4,966.74	4,834.42	7,718.44
Total receipts	\$123,829.47	\$117,429.14	\$120,010.60	\$106,664.87
Balance on hand, including funds	28,151.26	5,931.60	11,630.85	5,622.78
GRAND TOTAL	\$151,980.73	\$123,360.74	\$131,641.45	\$112,287.65

Graded According to Population of 1930 — Continued.

PAYMENTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
Maintenance	\$75,769.54	\$64,069.90	\$63,086.12	\$63,290.29
<i>Departmental</i>	<i>74,883.93</i>	<i>63,308.57</i>	<i>61,643.10</i>	<i>59,852.95</i>
General government	4,889.37	4,487.65	3,601.82	3,786.05
Protection of persons and property	4,952.35	5,751.79	3,240.84	3,600.41
Health and sanitation	2,812.20	1,233.79	1,344.27	1,262.76
Highways	15,539.60	16,983.69	11,135.63	16,809.01
Charities	9,657.74	5,885.81	6,576.01	8,028.37
Soldiers' benefits	537.69	320.17	1,223.00	747.07
Schools	32,910.08	25,320.99	22,721.90	23,037.51
Libraries	412.60	1,149.98	750.15	1,784.81
Recreation	2,336.59	2.80	27.17	141.34
Pensions	—	—	—	—
Unclassified	805.71	2,171.90	1,022.31	655.62
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>10,777.04</i>	<i>1,276.25</i>
Electric light	—	—	10,777.04	—
Water	—	—	—	1,276.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>885.61</i>	<i>757.83</i>	<i>665.98</i>	<i>2,161.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>8.60</i>	<i>—</i>	<i>—</i>
Interest	389.16	2,053.62	1,962.82	2,346.80
<i>Loans, general purposes</i>	<i>389.16</i>	<i>2,053.62</i>	<i>1,826.82</i>	<i>1,266.80</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>136.00</i>	<i>1,080.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	23,077.05	13,708.48	11,258.44	3,083.03
<i>Departmental</i>	<i>23,077.05</i>	<i>13,524.48</i>	<i>4,998.75</i>	<i>1,883.77</i>
General government	—	375.00	—	66.03
Protection of persons and property	467.00	100.00	—	—
Health and sanitation	—	2,639.48	8.78	—
Highways	3,718.49	10,000.00	4,989.97	1,817.74
Charities	—	—	—	—
Schools	18,891.56	360.00	—	—
Libraries	—	50.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,259.69</i>	<i>1,109.70</i>
Electric light	—	—	6,259.69	—
Water	—	—	—	1,109.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>184.00</i>	<i>—</i>	<i>89.56</i>
Municipal indebtedness	20,000.00	34,000.00	37,770.00	28,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>2,770.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>33,000.00</i>	<i>35,000.00</i>	<i>23,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	66.67	1,016.78	373.59	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>66.67</i>	<i>1,016.78</i>	<i>373.59</i>	<i>—</i>
Refunds	78.79	158.80	163.89	618.59
Agency, trust, and investment	11,857.07	4,558.52	4,714.19	8,590.68
<i>Taxes and licenses for State</i>	<i>4,487.47</i>	<i>2,140.00</i>	<i>2,547.50</i>	<i>2,434.50</i>
<i>Taxes for county</i>	<i>5,311.34</i>	<i>1,756.72</i>	<i>1,950.36</i>	<i>2,556.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,385.26</i>	<i>575.40</i>	<i>216.33</i>	<i>3,553.98</i>
<i>All other</i>	<i>673.00</i>	<i>86.40</i>	<i>—</i>	<i>46.20</i>

RECAPITULATION.

Maintenance and interest	\$76,158.70	\$66,123.52	\$65,048.94	\$65,637.09
Permanent debt (except from sinking funds)	—	1,000.00	2,770.00	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	23,077.05	13,708.48	11,258.44	3,083.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	33,000.00	35,000.00	23,000.00
Transfers (except to sinking funds) and refunds	145.46	1,175.58	537.48	618.59
Agency, trust, and investment	11,857.07	4,558.52	4,714.19	8,590.68
Total payments	\$131,238.28	\$119,566.10	\$119,329.05	\$105,929.39
Balance on hand, including funds	20,742.45	3,794.64	12,312.40	6,358.26
GRAND TOTAL	\$151,980.73	\$123,360.74	\$131,641.45	\$112,287.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
REVENUE.	\$124,659.28	\$38,014.72	\$75,555.83	\$56,169.65
General	113,374.73	35,317.29	67,941.96	50,497.24
<i>Taxes</i>	<i>107,513.44</i>	<i>27,238.76</i>	<i>63,065.96</i>	<i>40,250.72</i>
Property, poll, and income	106,297.40	25,222.24	62,104.81	34,752.11
Corporation, bank, etc.	1,216.04	2,016.52	961.15	5,498.61
Licenses and permits	1,362.49	51.50	187.50	60.50
Fines and forfeits	80.00	—	128.90	10.00
Grants and gifts	4,249.35	8,027.03	4,542.81	10,176.02
For expenses	4,249.35	8,027.03	4,542.81	10,176.02
For outlays	—	—	—	—
All other	169.45	—	16.79	—
Commercial	11,284.55	2,697.43	7,613.87	5,672.41
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>193.07</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	193.07
Privileges	3,142.62	1,138.80	3,229.55	1,183.98
Departmental	5,930.19	1,368.62	2,716.95	3,562.01
General government	236.04	—	43.75	508.00
Protection of persons and property	52.45	8.31	31.06	114.87
Health and sanitation	206.30	—	—	93.58
Highways	138.00	29.38	—	500.00
Charities	4,587.24	1,248.83	2,066.30	1,886.78
Soldiers' benefits	—	—	161.60	22.50
Schools	—	32.00	25.00	285.85
Libraries	358.01	—	245.24	84.81
Recreation	352.15	—	—	—
Unclassified	—	50.10	144.00	65.62
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	237.15	40.00	916.00	27.50
Interest	1,974.69	150.01	751.37	705.85
On sinking funds	—	—	—	—
On trust and investment funds	855.87	—	107.35	102.16
All other	1,118.72	150.01	644.02	603.69
NON-REVENUE.	\$100,198.24	\$27,193.06	\$36,258.12	\$25,297.82
Offsets to outlays	12,000.00	1,575.00	—	—
<i>Departmental</i>	<i>12,000.00</i>	<i>1,575.00</i>	<i>—</i>	<i>—</i>
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	66,000.00	21,500.00	15,000.00	15,000.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>3,500.00</i>	<i>—</i>	<i>—</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	60,000.00	18,000.00	15,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	328.61	—	—	300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	328.61	—	—	300.00
Refunds	151.66	183.53	206.43	522.99
Agency, trust, and investment	21,717.97	3,934.53	21,051.69	9,474.83
<i>Taxes and licenses for State</i>	<i>7,119.00</i>	<i>1,642.56</i>	<i>6,677.92</i>	<i>3,580.60</i>
Taxes for county	14,140.22	2,229.37	13,308.44	5,705.75
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	171.35	—	959.73	90.18
All other	287.40	62.60	105.60	98.40
RECAPITULATION.				
Revenue and offsets to outlays	\$136,659.28	\$39,589.72	\$75,555.83	\$56,169.65
Premiums	—	—	—	—
Municipal indebtedness	66,000.00	21,500.00	15,000.00	15,000.00
Transfers and refunds	480.27	183.53	206.43	822.99
Agency, trust, and investment	21,717.97	3,934.53	21,051.69	9,474.83
Total receipts	\$224,857.52	\$65,207.78	\$111,813.95	\$81,467.47
Balance on hand, including funds	22,688.96	3,571.29	29,564.59	34,144.33
GRAND TOTAL	\$247,546.48	\$68,779.07	\$141,378.54	\$115,611.80

Graded According to Population of 1930 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
Maintenance	\$108,661.72	\$38,361.57	\$62,569.23	\$68,216.15
<i>Departmental</i>	<i>107,423.29</i>	<i>38,351.57</i>	<i>60,984.90</i>	<i>68,008.20</i>
General government	8,979.17	1,475.58	6,754.96	5,428.35
Protection of persons and property	19,729.11	420.49	11,005.41	1,710.95
Health and sanitation	7,937.99	326.50	2,440.70	2,214.79
Highways	16,669.34	5,135.36	4,733.62	8,143.39
Charities	18,620.44	12,482.59	8,206.92	13,853.79
Soldiers' benefits	40.00	—	301.85	2,778.86
Schools	27,099.00	18,301.98	23,712.78	31,702.83
Libraries	1,362.41	32.79	1,736.11	919.49
Recreation	6,585.83	2.38	503.55	312.57
Pensions	—	—	—	—
Unclassified	400.00	173.90	1,589.00	943.18
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,238.43</i>	<i>10.00</i>	<i>1,584.33</i>	<i>207.95</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,962.13	1,063.00	2,435.06	151.67
<i>Loans, general purposes</i>	<i>5,962.13</i>	<i>1,063.00</i>	<i>2,435.06</i>	<i>151.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	33,914.34	2,000.00	7,423.88	885.36
<i>Departmental</i>	<i>33,914.34</i>	<i>2,000.00</i>	<i>7,423.88</i>	<i>885.36</i>
General government	495.30	—	—	—
Protection of persons and property	2,836.65	—	—	—
Health and sanitation	964.10	—	—	570.83
Highways	27,284.60	2,000.00	4,028.95	314.53
Charities	—	—	—	—
Schools	1,211.25	—	—	—
Libraries	—	—	11.60	—
Recreation	1,122.44	—	3,383.33	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	72,550.00	21,000.00	20,625.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,550.00</i>	<i>3,000.00</i>	<i>5,625.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>18,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	328.61	—	—	300.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>328.61</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
Refunds	151.66	183.53	206.43	522.99
Agency, trust, and investment	22,245.23	3,934.53	21,024.19	9,515.11
<i>Taxes and licenses for State</i>	<i>7,119.00</i>	<i>1,642.56</i>	<i>6,677.92</i>	<i>3,580.50</i>
<i>Taxes for county</i>	<i>14,140.22</i>	<i>2,229.37</i>	<i>15,308.44</i>	<i>5,705.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>698.61</i>	<i>—</i>	<i>1,037.83</i>	<i>130.46</i>
<i>All other</i>	<i>287.40</i>	<i>62.60</i>	<i>—</i>	<i>98.40</i>

RECAPITULATION.

Maintenance and interest	\$114,623.85	\$39,424.57	\$65,004.29	\$68,367.82
Permanent debt (except from sinking funds)	12,550.00	3,000.00	5,625.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,914.34	2,000.00	7,423.88	885.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	18,000.00	15,000.00	15,000.00
Transfers (except to sinking funds) and refunds	480.27	183.53	206.43	822.99
Agency, trust, and investment	22,245.23	3,934.53	21,024.19	9,515.11
Total payments	\$243,813.69	\$66,542.63	\$114,283.79	\$94,591.28
Balance on hand, including funds	3,732.79	2,236.44	27,094.75	21,020.52
GRAND TOTAL	\$247,546.48	\$68,779.07	\$141,378.54	\$115,611.80

¹ Includes \$125 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
REVENUE.	\$68,944.26	\$58,630.76	\$96,900.43	\$97,693.17
General	51,871.55	47,633.56	80,767.87	90,969.33
Taxes	40,485.37	37,461.20	73,896.00	86,325.05
Property, poll, and income	38,650.83	37,082.21	58,880.51	83,841.87
Corporation, bank, etc.	1,834.54	378.99	15,015.49	2,483.18
Licenses and permits	46.60	30.50	59.00	86.00
Fines and forfeits	70.00	—	101.80	125.00
Grants and gifts	11,269.68	10,141.86	6,680.32	4,433.28
For expenses	11,269.68	10,141.86	6,680.32	4,433.28
For outlays	—	—	—	—
All other	—	—	30.75	—
Commercial	17,072.71	10,997.20	16,132.56	6,723.84
Special assessments	20.68	—	—	75.80
To meet expenses	20.68	—	—	75.80
To meet outlays	—	—	—	—
Privileges	1,966.83	1,915.45	1,792.68	4,018.27
Departmental	6,791.42	7,126.73	4,029.18	1,476.89
General government	264.20	64.00	11.67	190.37
Protection of persons and property	22.87	18.52	37.01	303.47
Health and sanitation	—	—	—	—
Highways	2,550.66	7.00	252.80	58.55
Charities	2,883.45	2,351.97	2,692.51	274.00
Soldiers' benefits	211.50	—	859.23	72.00
Schools	763.33	4,677.24	171.00	505.70
Libraries	95.41	8.00	4.96	67.00
Recreation	—	—	—	—
Unclassified	—	—	—	5.80
Public service enterprises	5,043.09	—	9,475.83	—
Electric light	—	—	6,172.71	—
Water	5,043.09	—	3,303.12	—
All other	—	—	—	—
Cemeteries	1,354.47	—	440.93	222.56
Interest	1,896.22	1,955.02	393.94	930.32
On sinking funds	—	—	—	—
On trust and investment funds	818.07	1,282.68	40.00	316.38
All other	1,078.15	672.34	353.94	613.94
NON-REVENUE.	\$44,752.65	\$50,073.23	\$106,107.56	\$85,312.05
Offsets to outlays	3,117.58	2,999.18	1,483.33	353.00
Departmental	3,117.58	2,999.18	1,483.33	353.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	35,000.00	40,500.00	90,000.00	75,000.00
Loans, general purposes	—	1,600.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	39,000.00	90,000.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	300.77	800.00	40.00	88.24
From sinking funds	—	—	—	—
All other	300.77	800.00	40.00	88.24
Refunds	77.54	128.11	299.60	181.47
Agency, trust, and investment	6,256.76	5,645.94	14,284.63	9,689.34
Taxes and licenses for State	2,366.00	1,979.23	6,493.62	5,452.25
Taxes for county	2,434.00	3,479.39	7,494.35	3,289.47
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,301.36	12.12	181.93	593.02
All other	155.40	175.20	114.73	354.60
RECAPITULATION.				
Revenue and offsets to outlays	\$72,061.84	\$61,629.94	\$98,383.76	\$98,046.17
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	40,500.00	90,000.00	75,000.00
Transfers and refunds	378.31	928.11	339.60	269.71
Agency, trust, and investment	6,256.76	5,645.94	14,284.63	9,689.34
Total receipts	\$113,696.91	\$108,703.99	\$203,007.99	\$183,005.22
Balance on hand, including funds	18,857.89	3,800.50	27,268.14	11,937.67
GRAND TOTAL	\$132,554.80	\$112,504.49	\$230,276.13	\$194,942.89

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
Maintenance	\$65,589.67	\$52,738.67	\$78,084.25	\$79,441.80
<i>Departmental</i>	<i>61,167.21</i>	<i>52,735.37</i>	<i>70,026.45</i>	<i>78,455.77</i>
General government	3,820.08	3,935.71	8,024.00	8,355.19
Protection of persons and property	2,967.51	1,316.86	2,113.53	5,690.63
Health and sanitation	809.19	685.50	2,969.96	1,853.05
Highways	15,854.12	9,939.59	13,749.44	21,616.80
Charities	6,158.53	9,740.78	7,823.17	2,023.83
Soldiers' benefits	3,013.52	—	2,031.04	12.00
Schools	25,291.26	25,608.42	32,248.16	31,566.83
Libraries	1,723.72	494.82	655.85	1,282.34
Recreation	670.90	316.02	156.60	2,513.65
Pensions	—	—	—	—
Unclassified	858.38	697.67	254.70	3,541.45
<i>Public service enterprises</i>	<i>2,794.50</i>	<i>—</i>	<i>7,361.25</i>	<i>—</i>
Electric light	—	—	5,173.93	—
Water	2,794.30	—	2,187.32	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,628.16</i>	<i>—</i>	<i>696.55</i>	<i>986.03</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.30</i>	<i>—</i>	<i>—</i>
Interest	1,823.44	2,564.31	7,959.68	4,791.91
<i>Loans, general purposes</i>	<i>1,185.94</i>	<i>2,564.31</i>	<i>6,023.80</i>	<i>4,791.91</i>
<i>Loans, public service enterprises</i>	<i>637.50</i>	<i>—</i>	<i>1,935.88</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,357.63	7,019.06	3,708.53	6,372.06
<i>Departmental</i>	<i>5,640.17</i>	<i>7,019.06</i>	<i>2,049.63</i>	<i>5,242.23</i>
General government	—	—	—	—
Protection of persons and property	—	—	40.00	—
Health and sanitation	—	—	—	—
Highways	5,505.17	3,998.90	1,998.90	2,129.96
Charities	135.00	—	—	—
Schools	—	1,171.66	10.73	2,997.27
Libraries	—	—	—	—
Recreation	—	1,848.50	—	115.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>717.46</i>	<i>—</i>	<i>1,658.90</i>	<i>—</i>
Electric light	—	—	547.49	—
Water	717.46	—	1,111.41	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,129.83</i>
Municipal indebtedness	32,000.00	40,000.00	107,750.00	80,418.24
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>12,750.00</i>	<i>10,418.24</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>38,000.00</i>	<i>95,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	300.77	800.00	40.00	88.24
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>300.77</i>	<i>800.00</i>	<i>40.00</i>	<i>88.24</i>
Refunds	77.54	128.11	299.60	181.47
Agency, trust, and investment	6,256.76	5,665.26	14,284.63	9,654.37
<i>Taxes and licenses for State</i>	<i>2,366.00</i>	<i>1,979.23</i>	<i>6,493.62</i>	<i>5,462.25</i>
<i>Taxes for county</i>	<i>2,434.00</i>	<i>3,479.39</i>	<i>7,494.35</i>	<i>3,289.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,301.36</i>	<i>31.44</i>	<i>181.93</i>	<i>558.05</i>
<i>All other</i>	<i>155.40</i>	<i>175.20</i>	<i>114.73</i>	<i>354.60</i>
RECAPITULATION.				
Maintenance and interest	\$67,413.11	\$55,302.98	\$86,043.93	\$84,233.71
Permanent debt (except from sinking funds)	2,000.00	2,000.00	12,750.00	10,418.24
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,357.63	7,019.06	3,708.53	6,372.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	38,000.00	95,000.00	70,000.00
Transfers (except to sinking funds) and refunds	378.31	928.11	339.60	269.71
Agency, trust, and investment	6,256.76	5,665.26	14,284.63	9,654.37
Total payments	\$112,405.81	\$108,915.41	\$212,126.69	\$180,948.09
<i>Balance on hand, including funds</i>	<i>20,148.99</i>	<i>3,589.08</i>	<i>18,149.44</i>	<i>13,994.80</i>
GRAND TOTAL	\$132,554.80	\$112,504.49	\$230,276.13	\$194,942.89

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
REVENUE.	\$91,555.48	\$80,534.77	\$47,715.10	\$49,004.90
General	76,654.15	65,736.35	42,471.00	44,589.16
<i>Taxes</i>	<i>64,588.65</i>	<i>61,663.57</i>	<i>30,533.74</i>	<i>30,900.38</i>
Property, poll, and income	63,025.29	60,281.21	30,241.78	30,453.37
Corporation, bank, etc.	1,563.36	1,382.36	291.96	447.01
<i>Licenses and permits</i>	<i>66.00</i>	<i>284.00</i>	<i>55.00</i>	<i>25.50</i>
<i>Fines and forfeits</i>	<i>276.40</i>	<i>17.00</i>	<i>105.00</i>	<i>20.00</i>
<i>Grants and gifts</i>	<i>11,723.10</i>	<i>3,771.78</i>	<i>11,777.26</i>	<i>13,643.28</i>
For expenses	11,723.10	3,771.78	11,777.26	13,643.28
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	14,901.33	14,798.42	5,244.10	4,415.74
<i>Special assessments</i>	<i>3.60</i>	<i>431.04</i>	—	<i>5.02</i>
To meet expenses	3.50	431.04	—	5.02
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,011.14</i>	<i>3,753.43</i>	<i>1,225.19</i>	<i>1,700.07</i>
<i>Departmental</i>	<i>6,946.46</i>	<i>9,002.58</i>	<i>2,593.43</i>	<i>2,070.46</i>
General government	43.80	736.01	146.00	—
Protection of persons and property	363.02	489.74	66.05	63.25
Health and sanitation	—	665.56	—	—
Highways	5,999.46	11.00	982.35	571.06
Charities	383.27	1,807.14	1,091.44	1,402.67
Soldiers' benefits	72.00	240.00	172.00	—
Schools	4.75	4,951.84	125.94	23.75
Libraries	55.16	101.29	9.65	—
Recreation	—	—	—	—
Unclassified	25.00	—	—	9.73
<i>Public service enterprises</i>	<i>126.00</i>	—	—	—
Electric light	—	—	—	—
Water	126.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>327.77</i>	—	—	—
<i>Interest</i>	<i>3,486.46</i>	<i>1,611.37</i>	<i>1,425.48</i>	<i>330.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,806.73	724.68	381.75	245.60
All other	1,679.73	886.69	1,043.73	84.50
NON-REVENUE.	\$40,399.23	\$45,574.79	\$34,831.78	\$42,618.07
Offsets to outlays	—	—	5,999.46	7,836.61
<i>Departmental</i>	—	—	<i>5,999.46</i>	<i>7,836.61</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	30,000.00	23,000.00	29,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>23,000.00</i>	<i>29,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	1,463.11	649.95	—	245.60
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>1,463.11</i>	<i>649.95</i>	—	<i>245.60</i>
Refunds	337.22	386.18	220.50	59.55
Agency, trust, and investment	8,598.90	14,538.66	5,611.82	5,476.31
<i>Taxes and licenses for State</i>	<i>3,850.50</i>	<i>5,618.81</i>	<i>2,217.50</i>	<i>2,067.00</i>
<i>Taxes for county</i>	<i>3,415.85</i>	<i>8,708.99</i>	<i>3,258.32</i>	<i>3,112.22</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,273.75</i>	<i>212.86</i>	<i>7.60</i>	<i>297.09</i>
<i>All other</i>	<i>58.80</i>	—	<i>128.40</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$91,555.48	\$80,534.77	\$53,714.56	\$56,841.51
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	30,000.00	23,000.00	29,000.00
Transfers and refunds	1,800.33	1,036.13	220.50	305.15
Agency, trust, and investment	8,598.90	14,538.66	5,611.82	5,476.31
Total receipts	\$131,954.71	\$126,109.56	\$82,546.88	\$91,622.97
<i>Balance on hand, including funds</i>	<i>27,651.33</i>	<i>20,754.45</i>	<i>2,890.36</i>	<i>7,106.96</i>
GRAND TOTAL	\$159,606.04	\$146,864.01	\$85,437.24	\$98,729.93

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
Maintenance	\$76,483.46	\$71,359.55	\$44,901.35	\$44,061.21
<i>Departmental</i>	<i>75,985.63</i>	<i>71,254.31</i>	<i>44,724.10</i>	<i>43,786.88</i>
General government	6,812.03	8,528.41	3,511.72	1,788.62
Protection of persons and property	4,517.49	6,209.15	618.57	514.01
Health and sanitation	2,672.73	3,561.23	605.60	561.87
Highways	28,323.69	9,585.23	9,426.54	8,125.94
Charities	4,271.53	6,478.79	7,094.62	3,990.95
Soldiers' benefits	72.00	240.00	172.00	—
Schools	26,594.36	32,964.08	22,191.01	27,641.94
Libraries	1,405.44	1,431.21	284.25	936.27
Recreation	153.41	1,576.08	2.56	25.96
Pensions	—	—	—	—
Unclassified	1,162.95	680.13	817.23	201.32
<i>Public service enterprises</i>	<i>45.51</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	45.51	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>417.32</i>	<i>105.24</i>	<i>174.25</i>	<i>274.33</i>
<i>Administration of trust funds</i>	<i>35.00</i>	<i>—</i>	<i>3.00</i>	<i>—</i>
Interest	4,242.91	900.08	1,172.78	2,182.49
<i>Loans, general purposes</i>	<i>4,242.91</i>	<i>900.08</i>	<i>1,172.78</i>	<i>2,182.49</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,001.40	6,984.72	8,049.28	9,437.66
<i>Departmental</i>	<i>21,001.40</i>	<i>6,984.72</i>	<i>8,049.28</i>	<i>9,437.66</i>
General government	18,411.28	—	—	—
Protection of persons and property	450.00	414.42	—	—
Health and sanitation	1,950.01	1,049.22	—	—
Highways	95.00	5,120.36	7,999.28	9,437.66
Charities	—	—	—	—
Schools	95.11	150.00	—	—
Libraries	—	175.00	50.00	—
Recreation	—	75.72	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	38,000.00	40,000.00	23,398.67	32,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,000.00</i>	<i>—</i>	<i>1,598.67</i>	<i>3,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>21,800.00</i>	<i>29,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,463.11	649.95	—	245.60
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,463.11</i>	<i>649.95</i>	<i>—</i>	<i>245.60</i>
Refunds	337.22	386.18	220.50	59.55
Agency, trust, and investment	9,088.38	14,613.39	5,605.73	5,476.31
<i>Taxes and licenses for State</i>	<i>3,850.50</i>	<i>5,616.81</i>	<i>2,217.50</i>	<i>2,067.00</i>
<i>Taxes for county</i>	<i>3,415.85</i>	<i>8,708.99</i>	<i>3,268.32</i>	<i>3,112.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,765.03</i>	<i>287.59</i>	<i>1.51</i>	<i>297.09</i>
<i>All other</i>	<i>57.00</i>	<i>—</i>	<i>128.40</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$80,726.37	\$72,259.63	\$46,074.13	\$46,243.70
Permanent debt (except from sinking funds)	8,000.00	—	1,598.67	3,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,001.40	6,984.72	8,049.28	9,437.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	40,000.00	21,800.00	29,000.00
Transfers (except to sinking funds) and refunds	1,800.33	1,036.13	220.50	305.15
Agency, trust, and investment	9,088.38	14,613.39	5,605.73	5,476.31
Total payments	\$150,616.48	\$134,893.87	\$83,348.31	\$93,712.82
<i>Balance on hand, including funds</i>	<i>8,989.56</i>	<i>11,970.14</i>	<i>2,088.93</i>	<i>5,017.11</i>
GRAND TOTAL	\$159,606.04	\$146,864.01	\$85,437.24	\$98,729.93

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
REVENUE.	\$63,391.31	\$57,565.10	\$61,571.93	\$44,887.95
General	50,361.13	44,808.65	55,728.94	39,339.31
<i>Taxes</i>	<i>34,672.65</i>	<i>33,649.46</i>	<i>39,646.52</i>	<i>26,683.34</i>
Property, poll, and income	34,122.65	32,551.84	38,227.97	26,286.89
Corporation, bank, etc.	449.90	1,097.62	1,318.55	396.45
<i>Licenses and permits</i>	<i>70.50</i>	<i>37.00</i>	<i>85.00</i>	<i>56.00</i>
<i>Fines and forfeits</i>	<i>70.00</i>	<i>123.00</i>	<i>102.50</i>	<i>70.00</i>
<i>Grants and gifts</i>	<i>15,639.60</i>	<i>10,999.19</i>	<i>15,994.92</i>	<i>12,529.97</i>
For expenses	15,639.60	10,999.19	15,994.92	12,529.97
For outlays	—	—	—	—
<i>All other</i>	<i>8.48</i>	—	—	—
Commercial	13,030.18	12,756.45	5,842.99	5,548.64
<i>Special assessments</i>	—	<i>15.50</i>	—	—
To meet expenses	—	15.50	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,338.81</i>	<i>2,095.62</i>	<i>2,474.30</i>	<i>1,899.67</i>
<i>Departmental</i>	<i>11,481.39</i>	<i>5,137.96</i>	<i>1,817.07</i>	<i>2,390.07</i>
General government	65.00	152.00	6.11	1.00
Protection of persons and property	13.69	16.60	62.98	13.35
Health and sanitation	—	22.00	155.11	318.00
Highways	548.74	3,032.50	150.00	134.87
Charities	9,617.78	1,755.54	900.30	1,258.85
Soldiers' benefits	—	126.00	120.00	24.00
Schools	1,236.18	—	420.02	623.50
Libraries	—	22.19	2.55	2.95
Recreation	—	—	—	—
Unclassified	—	11.13	—	13.55
<i>Public service enterprises</i>	—	<i>9.10</i>	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	9.10	—	—
<i>Cemeteries</i>	<i>20.50</i>	<i>383.15</i>	<i>137.55</i>	<i>230.88</i>
<i>Interest</i>	<i>189.48</i>	<i>5,115.12</i>	<i>1,414.07</i>	<i>1,028.02</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	4,554.95	539.42	160.59
All other	189.48	560.17	874.65	867.43
NON-REVENUE.	\$39,099.31	\$57,400.07	\$40,653.34	\$36,722.34
Offsets to outlays	4,285.50	—	9,287.56	—
<i>Departmental</i>	<i>4,285.50</i>	—	<i>9,287.56</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,300.00	46,000.00	25,000.00	31,000.00
<i>Loans, general purposes</i>	<i>2,300.00</i>	<i>2,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>44,000.00</i>	<i>25,000.00</i>	<i>31,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	2,775.11	520.69	111.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	2,775.11	520.69	111.50
Refunds	61.35	103.54	102.88	149.23
Agency, trust, and investment	4,452.46	8,521.42	5,742.21	5,461.61
<i>Taxes and licenses for State</i>	<i>1,804.50</i>	<i>2,526.00</i>	<i>2,304.00</i>	<i>1,987.12</i>
<i>Taxes for county</i>	<i>2,572.36</i>	<i>2,147.11</i>	<i>2,690.90</i>	<i>2,939.32</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>3,712.71</i>	<i>506.91</i>	<i>535.17</i>
<i>All other</i>	<i>75.60</i>	<i>135.60</i>	<i>340.40</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$67,676.81	\$57,565.10	\$70,859.49	\$44,887.95
Premiums	—	—	—	—
Municipal indebtedness	30,300.00	46,000.00	25,000.00	31,000.00
Transfers and refunds	61.35	2,878.65	623.57	260.73
Agency, trust, and investment	4,452.46	8,521.42	5,742.21	5,461.61
Total receipts	\$102,490.62	\$114,965.17	\$102,225.27	\$81,610.29
Balance on hand, including funds	3,937.51	12,999.98	5,916.58	2,773.29
GRAND TOTAL	\$106,428.13	\$127,965.15	\$108,141.85	\$84,383.58

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
Maintenance	\$62,603.57	\$57,320.87	\$50,132.08	\$43,823.34
<i>Departmental</i>	<i>62,623.18</i>	<i>56,513.61</i>	<i>49,900.81</i>	<i>43,399.25</i>
General government	3,166.07	2,946.57	2,985.65	2,465.71
Protection of persons and property	729.45	2,342.74	920.88	603.29
Health and sanitation	705.15	3,060.43	1,860.17	335.47
Highways	12,559.43	16,076.24	9,230.73	8,643.50
Charities	17,650.79	8,803.31	6,148.18	3,404.98
Soldiers' benefits	643.00	1,523.37	883.32	—
Schools	26,231.99	20,528.13	26,650.91	27,596.18
Libraries	135.12	720.32	358.29	168.90
Recreation	8.32	52.30	2.62	10.42
Pensions	—	—	—	—
Unclassified	693.86	460.20	860.06	170.80
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>48.48</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	48.48	—
<i>Cemeteries</i>	<i>80.39</i>	<i>799.86</i>	<i>182.79</i>	<i>424.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>7.40</i>	<i>—</i>	<i>—</i>
Interest	1,289.91	1,565.28	735.60	928.53
<i>Loans, general purposes</i>	<i>1,289.91</i>	<i>1,565.28</i>	<i>735.60</i>	<i>928.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,503.07	3,961.32	14,894.75	—
<i>Departmental</i>	<i>5,503.07</i>	<i>3,961.32</i>	<i>14,660.75</i>	<i>—</i>
General government	—	—	80.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	298.00	3,726.32	—	—
Highways	4,836.66	200.00	12,864.11	—
Charities	—	—	—	—
Schools	68.41	—	1,716.64	—
Libraries	—	35.00	—	—
Recreation	300.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>234.00</i>	<i>—</i>
Municipal indebtedness	29,500.00	43,100.00	25,000.00	30,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,500.00</i>	<i>3,100.00</i>	<i>—</i>	<i>1,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>40,000.00</i>	<i>25,000.00</i>	<i>29,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,775.11	520.69	111.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,775.11</i>	<i>520.69</i>	<i>111.50</i>
Refunds	61.35	103.54	102.88	149.23
Agency, trust, and investment	4,447.66	8,978.02	5,760.94	5,461.61
<i>Taxes and licenses for State</i>	<i>1,804.50</i>	<i>2,526.00</i>	<i>2,304.00</i>	<i>1,987.12</i>
<i>Taxes for county</i>	<i>2,572.36</i>	<i>2,147.11</i>	<i>2,590.90</i>	<i>2,939.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>4,169.31</i>	<i>525.64</i>	<i>535.17</i>
<i>All other</i>	<i>70.80</i>	<i>135.60</i>	<i>340.40</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$63,893.48	\$58,886.15	\$50,867.68	\$44,751.87
Permanent debt (except from sinking funds)	1,500.00	3,100.00	—	1,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,503.07	3,961.32	14,894.75	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	28,000.00	40,000.00	25,000.00	29,000.00
Transfers (except to sinking funds) and refunds	61.35	2,878.65	623.57	260.73
Agency, trust, and investment	4,447.66	8,978.02	5,760.94	5,461.61
Total payments	\$103,405.56	\$117,804.14	\$97,146.94	\$81,074.21
<i>Balance on hand, including funds</i>	<i>3,022.57</i>	<i>10,161.01</i>	<i>10,994.91</i>	<i>3,309.37</i>
GRAND TOTAL	\$106,428.13	\$127,965.15	\$108,141.85	\$84,383.58

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
REVENUE.	\$37,790.43	\$48,509.66	\$74,683.08	\$47,961.38
General	34,566.25	42,733.55	68,501.25	39,177.90
<i>Taxes</i>	<i>21,445.44</i>	<i>26,637.04</i>	<i>62,994.67</i>	<i>30,737.04</i>
Property, poll, and income	19,489.18	26,346.65	61,575.20	29,819.26
Corporation, bank, etc.	1,956.26	290.39	1,419.47	917.78
<i>Licenses and permits</i>	<i>24.00</i>	<i>16.00</i>	<i>75.00</i>	<i>148.00</i>
<i>Fines and forfeits</i>	<i>129.12</i>	<i>70.50</i>	<i>5.00</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>12,967.69</i>	<i>16,010.01</i>	<i>5,426.58</i>	<i>8,287.86</i>
For expenses	12,752.69	16,010.01	5,426.58	8,287.86
For outlays	215.00	—	—	—
<i>All other</i>	—	—	—	—
Commercial	3,224.18	5,776.11	6,181.83	8,783.48
<i>Special assessments</i>	—	<i>182.00</i>	—	—
To meet expenses	—	182.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,281.28</i>	<i>1,503.23</i>	<i>3,243.99</i>	<i>1,844.43</i>
<i>Departmental</i>	<i>1,228.04</i>	<i>3,268.69</i>	<i>1,254.51</i>	<i>6,425.82</i>
General government	—	2.50	—	200.00
Protection of persons and property	—	12.10	55.46	10.94
Health and sanitation	—	—	261.71	—
Highways	—	1,000.00	—	2,233.50
Charities	1,156.04	1,128.54	891.00	3,748.58
Soldiers' benefits	40.00	54.00	—	40.00
Schools	32.00	863.62	19.40	192.80
Libraries	—	8.00	21.00	—
Recreation	—	—	—	—
Unclassified	—	199.93	5.94	—
<i>Public service enterprises</i>	—	—	—	<i>7.50</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	7.50
<i>Cemeteries</i>	<i>311.37</i>	<i>143.00</i>	<i>580.01</i>	—
<i>Interest</i>	<i>403.49</i>	<i>679.19</i>	<i>1,103.32</i>	<i>505.73</i>
On sinking funds	—	—	—	—
On trust and investment funds	38.12	51.84	676.69	279.10
All other	365.37	627.35	426.63	226.63
NON-REVENUE.	\$74,441.19	\$13,219.51	\$48,791.71	\$23,081.23
Offsets to outlays	11,799.25	2,000.00	5,740.91	2,882.74
<i>Departmental</i>	<i>11,799.25</i>	<i>2,000.00</i>	<i>5,740.91</i>	<i>2,882.74</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	56,200.00	8,200.00	30,000.00	15,000.00
<i>Loans, general purposes</i>	<i>1,200.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>8,200.00</i>	<i>30,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	80.00	—	936.43	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	80.00	—	936.43	—
Refunds	55.31	34.24	222.24	48.50
Agency, trust, and investment	6,306.63	2,985.27	11,892.13	5,149.99
<i>Taxes and licenses for State</i>	<i>2,114.01</i>	<i>1,647.50</i>	<i>5,256.87</i>	<i>2,322.00</i>
<i>Taxes for county</i>	<i>3,086.83</i>	<i>1,152.77</i>	<i>4,643.71</i>	<i>2,434.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,000.79</i>	<i>285.00</i>	<i>1,595.55</i>	<i>303.89</i>
<i>All other</i>	<i>105.00</i>	—	<i>396.00</i>	<i>90.10</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$49,589.68	\$50,509.66	\$80,423.99	\$50,844.12
Premiums	—	—	—	—
Municipal indebtedness	56,200.00	8,200.00	30,000.00	15,000.00
Transfers and refunds	135.31	34.24	1,158.67	48.50
Agency, trust, and investment	6,306.63	2,985.27	11,892.13	5,149.99
Total receipts	\$112,231.62	\$61,729.17	\$123,474.79	\$71,042.61
Balance on hand, including funds	7,037.64	78.64	17,987.80	4,397.76
GRAND TOTAL	\$119,269.26	\$61,807.81	\$141,462.59	\$75,440.37

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
Maintenance	\$43,376.15	\$41,416.69	\$70,845.24	\$48,414.81
<i>Departmental</i>	<i>42,486.78</i>	<i>41,195.02</i>	<i>69,635.50</i>	<i>48,413.68</i>
General government	2,753.35	2,827.32	5,080.73	3,100.20
Protection of persons and property	779.51	967.47	4,115.58	2,012.12
Health and sanitation	709.58	1,513.18	2,615.46	977.11
Highways	9,692.35	9,039.68	24,556.03	15,154.80
Charities	5,829.50	4,266.65	2,267.31	8,631.91
Soldiers' benefits	1,200.00	668.00	134.71	477.95
Schools	20,478.03	21,224.19	28,047.67	16,758.75
Libraries	399.65	496.73	1,807.33	880.93
Recreation	2.50	12.20	487.05	24.42
Pensions	—	—	—	—
Unclassified	612.31	179.60	523.63	395.49
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1.13</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	1.13
<i>Cemeteries</i>	<i>889.37</i>	<i>221.67</i>	<i>1,209.74</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,635.74	868.53	1,834.22	316.66
<i>Loans, general purposes</i>	<i>1,635.74</i>	<i>868.53</i>	<i>1,834.22</i>	<i>316.66</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,703.04	2,997.29	6,097.69	4,596.89
<i>Departmental</i>	<i>15,488.51</i>	<i>2,997.29</i>	<i>6,097.69</i>	<i>4,596.89</i>
General government	—	—	—	104.36
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	16.82	—
Highways	15,488.51	2,997.29	5,896.21	4,308.53
Charities	—	—	—	—
Schools	—	—	184.66	184.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>214.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	48,700.00	12,455.37	33,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,700.00</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>47,000.00</i>	<i>9,200.00</i>	<i>30,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>255.37</i>	<i>—</i>	<i>—</i>
Transfers	80.00	—	936.43	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>80.00</i>	<i>—</i>	<i>936.43</i>	<i>—</i>
Refunds	55.31	34.24	222.24	48.50
Agency, trust, and investment	6,563.99	3,037.11	11,632.39	5,125.20
<i>Taxes and licenses for State</i>	<i>2,114.01</i>	<i>1,547.50</i>	<i>6,256.87</i>	<i>2,322.00</i>
<i>Taxes for county</i>	<i>3,086.83</i>	<i>1,152.77</i>	<i>4,643.71</i>	<i>2,434.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,258.15</i>	<i>336.84</i>	<i>1,335.81</i>	<i>279.10</i>
<i>All other</i>	<i>105.00</i>	<i>—</i>	<i>396.00</i>	<i>90.10</i>
RECAPITULATION.				
Maintenance and interest	\$45,011.89	\$42,285.22	\$72,679.46	\$48,731.47
Permanent debt (except from sinking funds)	1,700.00	3,000.00	3,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,703.04	2,997.29	6,097.69	4,596.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	47,000.00	9,455.37	30,000.00	15,000.00
Transfers (except to sinking funds) and refunds	135.31	34.24	1,158.67	48.50
Agency, trust, and investment	6,563.99	3,037.11	11,632.39	5,125.20
Total payments	\$116,114.23	\$60,809.23	\$124,568.21	\$73,502.06
<i>Balance on hand, including funds</i>	<i>3,155.03</i>	<i>998.58</i>	<i>16,894.38</i>	<i>1,938.31</i>
GRAND TOTAL	\$119,269.26	\$61,807.81	\$141,462.59	\$75,440.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
REVENUE.	\$69,907.10	\$47,659.53	\$63,285.58	\$67,826.12
General	50,157.29	39,305.52	54,747.29	57,496.44
<i>Taxes</i>	<i>31,585.11</i>	<i>27,245.67</i>	<i>28,995.68</i>	<i>47,734.89</i>
Property, poll, and income	31,484.20	27,018.33	28,694.40	47,277.64
Corporation, bank, etc.	100.91	227.34	301.28	457.25
<i>Licenses and permits</i>	<i>57.00</i>	<i>58.63</i>	<i>9.50</i>	<i>50.50</i>
<i>Fines and forfeits</i>	<i>12.00</i>	<i>40.00</i>	<i>10.00</i>	<i>45.00</i>
<i>Grants and gifts</i>	<i>18,503.18</i>	<i>11,961.22</i>	<i>25,732.11</i>	<i>9,666.05</i>
For expenses	18,503.18	11,917.55	25,732.11	9,666.05
For outlays	—	43.67	—	—
<i>All other</i>	—	—	—	—
Commercial	19,749.81	8,354.01	8,538.29	10,329.68
<i>Special assessments</i>	<i>190.22</i>	<i>12.25</i>	<i>28.53</i>	—
To meet expenses	190.22	12.25	28.53	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,502.25</i>	<i>2,011.56</i>	<i>973.45</i>	<i>3,182.73</i>
<i>Departmental</i>	<i>5,171.46</i>	<i>4,773.60</i>	<i>5,824.41</i>	<i>1,957.97</i>
General government	120.50	202.55	17.14	200.25
Protection of persons and property	29.90	91.26	8.75	44.16
Health and sanitation	—	—	—	—
Highways	2,616.40	2,158.61	4,705.94	36.90
Charities	1,787.88	1,502.25	571.19	565.53
Soldiers' benefits	216.00	150.00	290.00	—
Schools	400.78	633.70	57.00	698.99
Libraries	—	35.23	150.27	412.14
Recreation	—	—	—	—
Unclassified	—	—	24.12	—
<i>Public service enterprises</i>	<i>10,769.10</i>	—	—	<i>13.40</i>
Electric light	10,769.10	—	—	—
Water	—	—	—	—
All other	—	—	—	13.40
<i>Cemeteries</i>	<i>763.00</i>	<i>538.92</i>	—	<i>1,289.97</i>
<i>Interest</i>	<i>1,353.78</i>	<i>1,017.68</i>	<i>1,711.90</i>	<i>3,885.61</i>
On sinking funds	—	—	—	—
On trust and investment funds	480.74	468.01	500.20	3,078.92
All other	873.04	549.67	1,211.70	806.69
NON-REVENUE.	\$43,262.17	\$54,112.14	\$34,662.43	\$23,135.28
Offsets to outlays	8,169.37	14,238.42	9,743.96	948.21
<i>Departmental</i>	<i>7,696.62</i>	<i>14,238.42</i>	<i>9,743.96</i>	<i>948.21</i>
<i>Public service enterprises</i>	<i>472.75</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	30,000.00	34,000.00	20,000.00	10,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>34,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	455.74	795.18	746.48	2,608.32
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	455.74	795.18	746.48	2,608.32
Refunds	16.78	93.87	19.92	130.66
Agency, trust, and investment	4,620.28	4,984.67	4,152.07	9,448.09
<i>Taxes and licenses for State</i>	<i>1,684.00</i>	<i>1,911.00</i>	<i>1,708.00</i>	<i>3,367.57</i>
<i>Taxes for county</i>	<i>1,704.00</i>	<i>1,947.00</i>	<i>1,704.00</i>	<i>3,773.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>949.00</i>	<i>993.47</i>	<i>731.67</i>	<i>2,307.52</i>
<i>All other</i>	<i>283.28</i>	<i>133.20</i>	<i>8.40</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$78,076.47	\$61,897.95	\$73,029.54	\$68,774.33
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	34,000.00	20,000.00	10,000.00
Transfers and refunds	472.52	889.05	766.40	2,738.98
Agency, trust, and investment	4,620.28	4,984.67	4,152.07	9,448.09
Total receipts	\$113,169.27	\$101,771.67	\$97,948.01	\$90,961.40
Balance on hand, including funds	12,894.55	2,274.63	15,618.71	38,783.51
GRAND TOTAL	\$126,063.82	\$104,046.30	\$113,566.72	\$129,744.91

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
Maintenance	\$61,142.16	\$51,423.74	\$66,418.98	\$60,562.17
<i>Departmental</i>	<i>61,855.08</i>	<i>50,664.24</i>	<i>66,385.38</i>	<i>58,918.93</i>
General government	2,368.61	3,170.43	3,205.22	4,439.37
Protection of persons and property	1,895.18	2,412.47	1,637.58	2,884.55
Health and sanitation	1,274.42	751.18	1,461.35	3,107.79
Highways	10,518.68	16,360.27	16,492.72	20,375.55
Charities	4,649.66	7,280.27	8,167.30	3,245.61
Soldiers' benefits	758.58	228.00	361.10	—
Schools	26,761.40	18,346.63	30,920.06	18,251.03
Libraries	1,200.22	1,086.74	1,335.62	3,514.54
Recreation	98.65	2.26	405.94	2,502.30
Pensions	—	—	—	—
Unclassified	2,329.68	1,025.99	2,398.49	598.19
<i>Public service enterprises</i>	<i>8,425.68</i>	<i>—</i>	<i>—</i>	<i>19.27</i>
Electric light	8,425.68	—	—	—
Water	—	—	—	—
All other	—	—	—	19.27
<i>Cemeteries</i>	<i>861.40</i>	<i>759.50</i>	<i>33.60</i>	<i>1,623.97</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,121.22	720.86	610.00	160.00
<i>Loans, general purposes</i>	<i>1,121.22</i>	<i>720.86</i>	<i>610.00</i>	<i>160.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,815.88	16,911.55	12,787.53	26,501.77
<i>Departmental</i>	<i>5,499.62</i>	<i>16,911.55</i>	<i>12,787.53</i>	<i>26,501.77</i>
General government	—	981.85	—	—
Protection of persons and property	—	98.00	—	—
Health and sanitation	—	—	—	—
Highways	5,499.62	15,786.10	12,762.53	26,118.56
Charities	—	—	—	—
Schools	—	45.60	—	—
Libraries	—	—	—	—
Recreation	—	—	—	383.21
Unclassified	—	—	25.00	—
<i>Public service enterprises</i>	<i>2,316.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,316.26	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	39,700.00	28,500.00	20,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>37,000.00</i>	<i>28,500.00</i>	<i>20,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	455.74	795.18	746.48	2,608.32
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>455.74</i>	<i>795.18</i>	<i>746.48</i>	<i>2,608.32</i>
Refunds	16.78	93.87	19.92	130.66
Agency, trust, and investment	4,573.65	4,881.98	3,887.85	9,267.85
<i>Taxes and licenses for State</i>	<i>1,684.00</i>	<i>1,911.00</i>	<i>1,708.00</i>	<i>3,367.57</i>
<i>Taxes for county</i>	<i>1,704.00</i>	<i>1,947.00</i>	<i>1,704.00</i>	<i>3,773.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>929.00</i>	<i>890.78</i>	<i>475.85</i>	<i>2,127.28</i>
<i>All other</i>	<i>256.65</i>	<i>133.20</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$62,263.38	\$52,144.60	\$67,028.98	\$60,722.17
Permanent debt (except from sinking funds)	2,700.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,815.88	16,911.55	12,787.53	26,501.77
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	37,000.00	28,500.00	20,000.00	10,000.00
Transfers (except to sinking funds) and refunds	472.52	889.05	766.40	2,738.98
Agency, trust, and investment	4,573.65	4,881.98	3,887.85	9,267.85
Total payments	\$114,825.43	\$103,327.18	\$104,470.76	\$109,230.77
<i>Balance on hand, including funds</i>	<i>11,238.39</i>	<i>719.12</i>	<i>9,095.96</i>	<i>20,514.14</i>
GRAND TOTAL	\$126,063.82	\$104,046.30	\$113,566.72	\$129,744.91

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
REVENUE.	\$79,283.36	\$42,684.09	\$46,894.55	\$82,087.88
General	68,886.59	38,482.12	38,839.62	67,998.45
<i>Taxes</i>	<i>55,740.33</i>	<i>26,336.31</i>	<i>23,916.87</i>	<i>59,534.11</i>
Property, poll, and income	53,651.39	26,093.70	23,434.41	58,587.66
Corporation, bank, etc.	2,088.94	242.61	482.46	946.45
<i>Licenses and permits</i>	<i>18.50</i>	<i>3.00</i>	<i>28.00</i>	<i>23.00</i>
<i>Fines and forfeits</i>	<i>5,796.25</i>	<i>170.00</i>	<i>8.50</i>	—
<i>Grants and gifts</i>	<i>7,331.51</i>	<i>11,972.81</i>	<i>14,886.25</i>	<i>8,441.34</i>
For expenses	7,331.51	11,972.81	14,886.25	8,441.34
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,396.77	4,201.97	8,054.93	14,089.43
<i>Special assessments</i>	<i>38.00</i>	—	<i>38.78</i>	<i>366.05</i>
To meet expenses	38.00	—	38.78	366.05
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,969.11</i>	<i>1,322.13</i>	<i>2,106.00</i>	<i>3,742.69</i>
<i>Departmental</i>	<i>3,540.62</i>	<i>2,472.86</i>	<i>2,671.40</i>	<i>6,616.19</i>
General government	40.00	119.00	62.35	43.00
Protection of persons and property	95.94	14.86	161.32	—
Health and sanitation	.50	28.50	—	—
Highways	—	352.40	—	4,000.00
Charities	932.78	1,933.42	2,030.90	1,951.13
Soldiers' benefits	360.00	—	120.00	—
Schools	2,088.30	—	250.00	601.06
Libraries	23.10	18.68	14.00	21.00
Recreation	—	—	—	—
Unclassified	—	6.00	29.83	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>490.30</i>	<i>306.67</i>	<i>1,023.00</i>	<i>843.10</i>
<i>Interest</i>	<i>2,358.74</i>	<i>100.28</i>	<i>2,215.75</i>	<i>2,521.40</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,762.49	16.38	1,782.21	1,146.66
All other	596.25	83.90	433.54	1,374.74
NON-REVENUE.	\$37,447.81	\$30,460.52	\$17,973.94	\$79,055.82
Offsets to outlays	679.72	5,918.96	2,000.00	28,483.16
<i>Departmental</i>	<i>679.72</i>	<i>5,918.96</i>	<i>2,000.00</i>	<i>28,483.16</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	25,000.00	20,000.00	10,000.00	40,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	853.07	—	600.44	800.00
<i>From sinking funds</i>	—	—	—	—
All other	853.07	—	600.44	800.00
Refunds	187.12	49.47	127.96	70.57
Agency, trust, and investment	10,727.90	4,492.09	5,245.54	9,702.09
<i>Taxes and licenses for State</i>	<i>4,243.18</i>	<i>1,672.00</i>	<i>1,812.50</i>	<i>2,952.50</i>
<i>Taxes for county</i>	<i>3,714.97</i>	<i>2,420.62</i>	<i>1,463.94</i>	<i>2,635.08</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,769.75</i>	<i>399.47</i>	<i>1,747.10</i>	<i>3,931.51</i>
All other	—	—	222.00	183.00
RECAPITULATION.				
Revenue and offsets to outlays	\$79,963.08	\$48,603.03	\$48,894.55	\$110,571.04
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	20,000.00	10,000.00	40,000.00
Transfers and refunds	1,040.19	49.47	728.40	870.57
Agency, trust, and investment	10,727.90	4,492.09	5,245.54	9,702.09
Total receipts	\$116,731.17	\$73,144.61	\$64,868.49	\$161,143.70
Balance on hand, including funds	18,147.79	4,263.40	9,589.61	2,415.74
GRAND TOTAL	\$134,878.96	\$77,408.01	\$74,458.10	\$163,559.44

Graded According to Population of 1930 — Continued.

PAYMENTS.	Topsfield POPULATION 1986	Gill POPULATION 1983	Ashby POPULATION 1982	Sherborn POPULATION 1943
Maintenance	\$62,757.43	\$39,451.29	\$46,095.24	\$63,999.28
<i>Departmental</i>	<i>61,693.94</i>	<i>39,159.62</i>	<i>44,837.18</i>	<i>62,574.75</i>
General government	4,115.11	1,726.93	2,068.95	4,231.99
Protection of persons and property	4,102.60	689.99	2,150.66	2,142.89
Health and sanitation	1,435.13	762.56	1,320.61	1,114.61
Highways	18,769.73	8,706.21	10,059.04	22,012.31
Charities	5,050.89	8,706.36	5,285.21	6,544.28
Soldiers' benefits	600.00	—	362.53	761.43
Schools	24,712.71	17,416.01	21,860.13	22,014.91
Libraries	741.49	849.92	991.23	2,053.98
Recreation	551.20	2.02	342.42	368.62
Pensions	—	—	—	—
Unclassified	1,615.08	299.62	396.40	1,329.73
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,013.49</i>	<i>291.67</i>	<i>1,258.06</i>	<i>1,421.53</i>
<i>Administration of trust funds</i>	<i>50.00</i>	—	—	<i>3.00</i>
Interest	172.20	724.26	826.00	1,513.66
<i>Loans, general purposes</i>	<i>172.20</i>	<i>724.26</i>	<i>826.00</i>	<i>1,513.66</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	18,510.59	8,711.77	3,639.21	38,471.64
<i>Departmental</i>	<i>18,483.57</i>	<i>7,594.14</i>	<i>3,639.21</i>	<i>38,471.64</i>
General government	—	15.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	14.26	—	84.21	3,726.32
Highways	1,396.53	7,579.14	2,500.00	34,745.32
Charities	—	—	—	—
Schools	17,072.78	—	—	—
Libraries	—	—	117.50	—
Recreation	—	—	937.50	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>27.02</i>	<i>1,117.63</i>	—	—
Municipal indebtedness	10,000.00	21,800.00	11,200.00	49,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,800.00	1,200.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>49,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	853.07	—	600.44	800.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>853.07</i>	—	<i>600.44</i>	<i>800.00</i>
Refunds	187.12	49.47	127.96	70.57
Agency, trust, and investment	10,974.10	4,508.47	5,208.41	8,105.19
<i>Taxes and licenses for State</i>	<i>4,243.18</i>	<i>1,672.00</i>	<i>1,812.50</i>	<i>2,952.50</i>
<i>Taxes for county</i>	<i>3,714.97</i>	<i>2,420.62</i>	<i>1,463.94</i>	<i>2,635.08</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,015.95</i>	<i>415.85</i>	<i>1,709.97</i>	<i>2,536.41</i>
<i>All other</i>	—	—	<i>222.00</i>	<i>181.20</i>
RECAPITULATION.				
Maintenance and interest	\$62,929.63	\$40,175.55	\$46,921.24	\$65,512.94
Permanent debt (except from sinking funds)	—	1,800.00	1,200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,510.59	8,711.77	3,639.21	38,471.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	20,000.00	10,000.00	49,000.00
Transfers (except to sinking funds) and refunds	1,040.19	49.47	728.40	870.57
Agency, trust, and investment	10,974.10	4,508.47	5,208.41	8,105.19
Total payments	\$103,454.51	\$75,245.26	\$67,697.26	\$161,960.34
Balance on hand, including funds	31,424.45	2,162.75	6,760.84	1,599.10
GRAND TOTAL	\$134,878.96	\$77,408.01	\$74,458.10	\$163,559.44

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
REVENUE.	\$42,982.30	\$41,812.29	\$63,174.89	\$37,761.19
General	34,571.09	32,672.53	52,528.21	28,217.89
<i>Taxes</i>	<i>19,106.93</i>	<i>24,391.81</i>	<i>27,008.16</i>	<i>16,805.35</i>
Property, poll, and income	18,825.50	23,474.64	26,586.07	16,428.66
Corporation, bank, etc.	281.43	817.17	422.09	376.69
<i>Licenses and permits</i>	<i>40.50</i>	<i>45.50</i>	<i>18.00</i>	<i>44.00</i>
<i>Fines and forfeits</i>	<i>224.37</i>	<i>420.00</i>	<i>41.84</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>15,189.49</i>	<i>7,915.22</i>	<i>25,460.21</i>	<i>11,343.54</i>
For expenses	15,189.49	7,915.22	25,460.21	11,343.54
For outlays	—	—	—	—
All other	3.80	—	—	—
Commercial	8,411.21	9,139.76	10,646.68	9,543.30
<i>Special assessments</i>	<i>—</i>	<i>84.00</i>	<i>30.60</i>	<i>—</i>
To meet expenses	—	84.00	30.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,802.56</i>	<i>1,171.02</i>	<i>1,594.69</i>	<i>1,703.86</i>
<i>Departmental</i>	<i>2,868.93</i>	<i>4,635.57</i>	<i>7,129.65</i>	<i>2,270.69</i>
General government	72.00	53.54	48.95	68.20
Protection of persons and property	39.38	27.23	14.75	49.47
Health and sanitation	—	—	—	—
Highways	1,926.55	888.98	3,655.55	278.00
Charities	692.12	3,074.05	2,028.80	606.50
Soldiers' benefits	90.00	66.00	—	—
Schools	28.75	254.33	1,333.79	1,194.28
Libraries	20.00	58.69	—	56.24
Recreation	—	—	—	—
Unclassified	.13	112.75	47.81	18.00
<i>Public service enterprises</i>	<i>1,369.05</i>	<i>2,570.09</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,369.05	2,570.09	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>448.37</i>	<i>239.40</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>1,922.50</i>	<i>639.68</i>	<i>1,891.84</i>	<i>5,568.75</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,397.88	50.75	737.02	5,247.62
All other	524.62	488.93	1,154.82	321.13
NON-REVENUE.	\$25,544.62	\$25,495.43	\$21,263.96	\$17,609.93
Offsets to outlays	4,423.54	—	4,000.00	—
<i>Departmental</i>	<i>1,957.25</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>2,466.29</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	14,500.00	21,000.00	12,619.88	8,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>21,000.00</i>	<i>10,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>2,619.88</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,626.87	—	79.94	4,954.64
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,626.87	—	79.94	4,954.64
Refunds	87.68	170.32	124.83	469.98
Agency, trust, and investment	4,906.53	4,325.11	4,439.31	4,185.31
<i>Taxes and licenses for State</i>	<i>1,555.56</i>	<i>1,862.00</i>	<i>1,762.50</i>	<i>1,641.00</i>
<i>Taxes for county</i>	<i>2,827.01</i>	<i>1,948.00</i>	<i>2,593.52</i>	<i>2,420.62</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>523.96</i>	<i>395.01</i>	<i>7.69</i>	<i>123.69</i>
All other	—	120.10	75.60	—
RECAPITULATION.				
Revenue and offsets to outlays	\$47,405.84	\$41,812.29	\$67,174.89	\$37,761.19
Premiums	—	—	—	—
Municipal indebtedness	14,500.00	21,000.00	12,619.88	8,000.00
Transfers and refunds	1,714.55	170.32	204.77	5,424.62
Agency, trust, and investment	4,906.53	4,325.11	4,439.31	4,185.31
Total receipts	\$68,526.92	\$67,307.72	\$84,438.85	\$55,371.12
Balance on hand, including funds	14,996.07	6,650.39	114.42	8,681.23
GRAND TOTAL	\$83,522.99	\$73,958.11	\$84,553.27	\$64,052.35

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
Maintenance	\$38,610.63	\$37,494.91	\$53,745.54	\$40,931.12
<i>Departmental</i>	37,763.32	34,621.44	53,689.83	40,809.11
General government	3,887.57	2,161.42	2,197.88	3,609.17
Protection of persons and property	1,501.14	1,768.42	971.95	1,005.70
Health and sanitation	433.24	722.03	431.16	1,139.74
Highways	10,324.54	7,368.47	14,695.53	9,088.02
Charities	3,633.96	5,627.28	6,410.81	3,610.92
Soldiers' benefits	—	364.25	155.26	775.00
Schools	16,874.28	15,149.28	28,444.27	19,161.66
Libraries	740.15	846.40	—	1,051.89
Recreation	54.21	2.14	52.02	914.01
Pensions	—	—	—	—
Unclassified	314.23	511.75	340.95	453.00
<i>Public service enterprises</i>	161.00	2,267.08	—	—
Electric light	—	—	—	—
Water	161.00	2,267.08	—	—
All other	—	—	—	—
<i>Cemeteries</i>	686.31	706.39	45.71	—
<i>Administration of trust funds</i>	—	—	—	122.01
Interest	2,552.28	838.23	846.67	155.83
<i>Loans, general purposes</i>	232.28	634.48	846.67	165.83
<i>Loans, public service enterprises</i>	2,320.00	203.75	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	17,167.20	23.48	6,008.64	1,478.64
<i>Departmental</i>	3,506.46	23.48	6,008.64	1,478.64
General government	—	—	—	—
Protection of persons and property	1,506.46	—	—	—
Health and sanitation	—	—	—	—
Highways	2,000.00	—	6,008.64	—
Charities	—	—	—	—
Schools	—	23.48	—	1,478.64
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	13,660.74	—	—	—
Electric light	—	—	—	—
Water	13,660.74	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	12,000.00	24,000.00	18,465.68	5,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	3,000.00	1,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	12,000.00	21,000.00	15,000.00	5,000.00
<i>Warrants or orders, previous years</i>	—	—	2,465.68	—
Transfers	1,626.87	—	79.94	4,954.64
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,626.87	—	79.94	4,954.64
Refunds	87.68	170.32	124.83	469.98
Agency, trust, and investment	4,906.53	4,375.86	5,096.39	4,295.64
<i>Taxes and licenses for State</i>	1,555.56	1,862.00	1,762.50	1,641.00
<i>Taxes for county</i>	2,827.01	1,948.00	2,593.52	2,420.62
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	523.96	445.76	664.77	234.02
<i>All other</i>	—	120.10	75.60	—
RECAPITULATION.				
Maintenance and interest	\$41,162.91	\$38,333.14	\$54,592.21	\$41,086.95
Permanent debt (except from sinking funds)	—	3,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	17,167.20	23.48	6,008.64	1,478.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,000.00	21,000.00	17,465.68	5,000.00
Transfers (except to sinking funds) and refunds	1,714.55	170.32	204.77	5,424.62
Agency, trust, and investment	4,906.53	4,375.86	5,096.39	4,295.64
Total payments	\$76,951.19	\$66,902.80	\$84,367.69	\$57,285.85
Balance on hand, including funds	6,571.80	7,055.31	185.58	6,766.50
GRAND TOTAL	\$83,522.99	\$73,958.11	\$84,553.27	\$64,052.35

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
REVENUE.	\$44,224.72	\$55,897.25	\$52,003.03	\$56,274.37
General	40,208.33	44,429.86	45,677.78	48,497.74
<i>Taxes</i>	<i>23,158.67</i>	<i>27,665.90</i>	<i>29,654.11</i>	<i>27,519.66</i>
Property, poll, and income	22,467.56	26,685.50	28,540.22	26,983.68
Corporation, bank, etc.	691.11	980.40	1,113.89	535.98
<i>Licenses and permits</i>	<i>616.00</i>	<i>40.50</i>	<i>33.00</i>	<i>10.00</i>
<i>Fines and forfeits</i>	<i>170.00</i>	<i>30.00</i>	<i>45.09</i>	—
<i>Grants and gifts</i>	<i>16,263.66</i>	<i>16,693.46</i>	<i>15,945.58</i>	<i>20,968.08</i>
For expenses	16,263.66	16,693.46	15,945.58	20,918.08
For outlays	—	—	—	50.00
<i>All other</i>	—	—	—	—
Commercial	4,016.39	11,467.39	6,325.25	7,776.63
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,566.25</i>	<i>1,391.11</i>	<i>1,664.49</i>	<i>2,114.61</i>
<i>Departmental</i>	<i>1,126.20</i>	<i>5,187.22</i>	<i>4,069.49</i>	<i>4,692.93</i>
General government	—	200.00	200.95	225.97
Protection of persons and property	25.81	55.83	66.60	11.50
Health and sanitation	—	—	—	—
Highways	—	2,547.36	2,330.32	2,823.96
Charities	246.00	1,807.03	1,056.00	214.00
Soldiers' benefits	—	240.00	120.00	—
Schools	731.60	3,311.00	295.62	1,334.02
Libraries	11.46	3.60	—	35.01
Recreation	—	—	—	38.38
Unclassified	111.33	22.40	—	10.09
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>586.10</i>	<i>885.48</i>	<i>119.82</i>	—
<i>Interest</i>	<i>737.84</i>	<i>1,003.58</i>	<i>471.45</i>	<i>969.09</i>
On sinking funds	—	—	—	—
On trust and investment funds	275.12	591.47	8.04	282.81
All other	462.72	412.11	463.41	686.28
NON-REVENUE.	\$51,436.60	\$41,309.20	\$87,393.24	\$19,444.36
Offsets to outlays	9,000.00	8,000.00	13,580.03	3,998.72
<i>Departmental</i>	<i>9,000.00</i>	<i>8,000.00</i>	<i>13,580.03</i>	<i>3,998.72</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	35,900.00	25,000.00	68,000.00	10,000.00
<i>Loans, general purposes</i>	—	—	<i>35,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>35,900.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	30.72	646.65	—	244.49
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	30.72	646.65	—	244.49
Refunds	202.56	84.66	70.91	42.59
Agency, trust, and investment	6,303.32	7,577.89	5,742.30	5,158.56
<i>Taxes and licenses for State</i>	<i>1,887.23</i>	<i>1,970.50</i>	<i>2,146.90</i>	<i>1,959.50</i>
<i>Taxes for county</i>	<i>3,479.39</i>	<i>2,022.28</i>	<i>3,255.32</i>	<i>2,939.32</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>936.70</i>	<i>3,519.11</i>	<i>145.68</i>	<i>259.74</i>
<i>All other</i>	—	<i>66.00</i>	<i>191.40</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$53,224.72	\$63,897.25	\$65,583.06	\$60,273.09
Premiums	—	—	—	—
Municipal indebtedness	35,900.00	25,000.00	68,000.00	10,000.00
Transfers and refunds	233.28	731.31	70.91	287.08
Agency, trust, and investment	6,303.32	7,577.89	5,742.30	5,158.56
Total receipts	\$95,661.32	\$97,206.45	\$139,396.27	\$75,718.73
Balance on hand, including funds	1,382.62	6,043.72	8,184.22	10,684.43
GRAND TOTAL	\$97,043.94	\$103,250.17	\$147,580.49	\$86,403.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
Maintenance	\$40,874.53	\$51,479.48	\$47,379.79	\$48,234.92
<i>Departmental</i>	<i>40,324.42</i>	<i>50,194.77</i>	<i>46,932.04</i>	<i>48,234.92</i>
General government	2,036.07	3,193.76	2,752.77	2,497.10
Protection of persons and property	618.43	1,356.05	585.87	1,135.55
Health and sanitation	1,033.60	775.06	1,584.75	914.63
Highways	11,321.14	12,763.39	15,841.27	17,075.52
Charities	2,194.49	5,062.12	4,495.35	902.69
Soldiers' benefits	635.00	250.00	120.00	—
Schools	21,238.12	24,809.23	19,897.40	23,513.23
Libraries	612.23	872.86	574.83	1,159.10
Recreation	2.08	109.29	2.32	104.10
Pensions	—	—	—	—
Unclassified	613.26	1,001.01	1,077.48	933.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>550.11</i>	<i>1,284.71</i>	<i>447.75</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	881.84	829.52	1,189.63	300.00
<i>Loans, general purposes</i>	<i>881.84</i>	<i>829.52</i>	<i>1,189.63</i>	<i>300.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,166.57	15,168.98	56,191.44	8,812.80
<i>Departmental</i>	<i>12,166.57</i>	<i>15,168.98</i>	<i>56,191.44</i>	<i>8,812.80</i>
General government	65.00	4,205.28	—	823.29
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	12,001.86	10,300.00	19,499.08	7,933.35
Charities	—	—	—	—
Schools	99.71	188.70	36,692.36	—
Libraries	—	175.00	—	—
Recreation	—	300.00	—	56.16
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	34,900.00	25,000.00	20,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>34,900.00</i>	<i>25,000.00</i>	<i>20,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	30.72	646.65	—	244.49
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>30.72</i>	<i>646.65</i>	<i>—</i>	<i>244.49</i>
Refunds	202.56	84.66	70.91	42.59
Agency, trust, and investment	6,100.72	7,522.71	5,750.34	5,346.88
<i>Taxes and licenses for State</i>	<i>1,887.23</i>	<i>1,970.50</i>	<i>2,146.90</i>	<i>1,959.50</i>
<i>Taxes for county</i>	<i>3,479.39</i>	<i>2,022.28</i>	<i>3,258.32</i>	<i>2,939.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>734.10</i>	<i>3,463.93</i>	<i>153.72</i>	<i>448.06</i>
<i>All other</i>	<i>—</i>	<i>66.00</i>	<i>191.40</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$41,756.37	\$52,309.00	\$48,569.42	\$48,534.92
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,166.57	15,168.98	56,191.44	8,812.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	34,900.00	25,000.00	20,000.00	10,000.00
Transfers (except to sinking funds) and refunds	233.28	731.31	70.91	287.08
Agency, trust, and investment	6,100.72	7,522.71	5,750.34	5,346.88
Total payments	\$95,156.94	\$100,732.00	\$130,582.11	\$72,981.68
Balance on hand, including funds	1,887.00	2,518.17	16,998.88	13,421.48
GRAND TOTAL	\$97,043.94	\$103,250.17	\$147,580.99	\$86,403.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellfleet POPULATION 823	Charlemont POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
REVENUE.	\$43,019.35	\$44,421.49	\$56,363.10	\$45,429.23
General	36,942.28	32,544.17	48,710.95	36,604.46
Taxes	29,517.76	20,015.31	41,195.15	23,909.20
Property, poll, and income	29,124.36	19,807.92	40,818.81	23,655.66
Corporation, bank, etc.	393.40	207.39	376.34	253.54
Licenses and permits	118.81	190.00	102.00	61.50
Fines and forfeits	29.30	110.00	58.50	95.50
Grants and gifts	7,217.36	12,228.86	7,375.30	12,538.26
For expenses	7,217.36	12,228.86	7,375.30	12,393.11
For outlays	—	—	—	145.15
All other	59.05	—	—	—
Commercial	6,077.07	11,877.32	7,652.15	8,824.77
Special assessments	151.25	—	264.75	158.32
To meet expenses	151.25	—	264.75	158.32
To meet outlays	—	—	—	—
Privileges	2,245.11	1,755.44	2,582.08	1,491.43
Departmental	3,073.43	9,611.11	4,188.91	5,651.23
General government	11.36	314.50	334.02	168.75
Protection of persons and property	413.96	89.24	93.64	166.98
Health and sanitation	87.14	—	376.85	—
Highways	—	2,115.72	3.00	2,408.17
Charities	311.23	3,206.12	2,047.00	1,177.34
Soldiers' benefits	214.00	—	—	275.75
Schools	2,010.00	3,874.20	1,276.40	1,432.81
Libraries	25.74	11.33	—	21.43
Recreation	—	—	—	—
Unclassified	—	—	58.00	—
Public service enterprises	—	—	—	8.70
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	8.70
Cemeteries	81.20	14.00	—	221.18
Interest	526.08	496.77	616.41	1,293.91
On sinking funds	—	—	—	—
On trust and investment funds	100.00	207.53	—	886.38
All other	426.08	289.24	616.41	407.53
NON-REVENUE.	\$39,946.19	\$10,778.35	\$31,782.56	\$34,771.73
Offsets to outlays	—	3,000.00	—	13,332.22
Departmental	—	3,000.00	—	13,332.22
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	30,408.02	3,000.00	24,175.74	15,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,408.02	3,000.00	24,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	175.74	—
Premiums	—	—	—	—
Transfers	100.00	40.00	—	—
From sinking funds	—	—	—	—
All other	100.00	40.00	—	—
Refunds	152.91	79.65	230.29	58.54
Agency, trust, and investment	9,285.26	4,658.70	7,376.53	6,380.97
Taxes and licenses for State	3,030.73	1,830.23	2,844.56	1,909.50
Taxes for county	4,600.49	2,766.42	4,436.19	2,069.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,654.04	62.05	95.84	2,205.07
All other	—	—	—	197.40
RECAPITULATION.				
Revenue and offsets to outlays	\$43,019.35	\$47,421.49	\$56,363.10	\$58,761.45
Premiums	—	—	—	—
Municipal indebtedness	30,408.02	3,000.00	24,175.74	15,000.00
Transfers and refunds	252.91	119.65	230.29	58.54
Agency, trust, and investment	9,285.26	4,658.70	7,376.53	6,380.97
Total receipts	\$82,965.54	\$55,199.84	\$88,145.66	\$80,200.96
Balance on hand, including funds	2,629.90	12,770.93	39.93	851.84
GRAND TOTAL	\$85,595.44	\$67,970.77	\$88,185.59	\$81,052.80

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wellfleet POPULATION 823	Charlemon POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
Maintenance	\$49,323.02	\$42,389.88	\$50,635.36	\$41,469.45
<i>Departmental</i>	<i>49,166.82</i>	<i>42,351.88</i>	<i>50,635.36</i>	<i>41,031.52</i>
General government	5,996.07	3,495.77	5,300.65	2,211.58
Protection of persons and property	3,057.16	446.49	3,913.59	2,377.81
Health and sanitation	2,700.26	1,294.37	2,893.93	581.23
Highways	12,325.26	11,409.40	11,439.01	11,984.76
Charities	4,562.83	6,439.78	6,080.80	4,779.64
Soldiers' benefits	235.00	—	—	440.75
Schools	18,132.68	18,689.25	20,008.68	16,971.29
Libraries	671.11	407.26	300.00	845.59
Recreation	45.19	1.96	311.68	47.82
Pensions	—	—	—	—
Unclassified	1,441.26	167.60	387.02	791.05
<i>Public service enterprises</i>	—	—	—	<i>4.35</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	4.35
<i>Cemeteries</i>	<i>166.20</i>	<i>38.00</i>	—	<i>433.58</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,185.50	54.60	1,238.29	279.99
<i>Loans, general purposes</i>	<i>1,185.50</i>	<i>54.60</i>	<i>1,238.29</i>	<i>279.99</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	3,370.84	4,065.56	731.43	13,127.40
<i>Departmental</i>	<i>3,370.84</i>	<i>4,065.56</i>	<i>731.43</i>	<i>13,127.40</i>
General government	—	43.10	—	—
Protection of persons and property	400.00	—	—	110.00
Health and sanitation	309.51	—	—	—
Highways	1,289.15	4,022.46	606.43	12,685.45
Charities	—	—	—	—
Schools	757.32	—	—	—
Libraries	—	—	—	331.95
Recreation	614.86	—	125.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	26,000.00	4,000.00	27,951.61	15,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>2,000.00</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>3,000.00</i>	<i>24,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	<i>1,951.61</i>	—
Transfers	100.00	40.00	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>100.00</i>	<i>40.00</i>	—	—
Refunds	152.91	79.65	230.29	58.54
Agency, trust, and investment	4,827.54	4,646.33	7,376.53	6,271.66
<i>Taxes and licenses for State</i>	<i>3,030.73</i>	<i>1,830.23</i>	<i>2,844.50</i>	<i>1,909.50</i>
<i>Taxes for county</i>	—	<i>2,766.42</i>	<i>4,436.19</i>	<i>2,069.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,796.81</i>	<i>49.68</i>	<i>95.84</i>	<i>2,095.76</i>
<i>All other</i>	—	—	—	<i>197.40</i>
RECAPITULATION.				
Maintenance and interest	\$50,508.52	\$42,444.48	\$51,873.65	\$41,749.44
Permanent debt (except from sinking funds)	1,000.00	1,000.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,370.84	4,065.56	731.43	13,127.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	3,000.00	25,951.61	15,000.00
Transfers (except to sinking funds) and refunds	252.91	119.65	230.29	58.54
Agency, trust, and investment	4,827.54	4,646.33	7,376.53	6,271.66
Total payments	\$84,959.81	\$55,276.02	\$88,163.51	\$76,207.04
Balance on hand, including funds	635.63	12,694.75	22.08	4,845.76
GRAND TOTAL	\$85,595.44	\$67,970.77	\$88,185.59	\$81,052.80

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
REVENUE.	\$48,559.56	\$49,580.03	\$71,824.44	\$38,888.83
General	38,524.79	43,162.50	50,098.38	34,535.09
<i>Taxes</i>	<i>23,544.07</i>	<i>34,649.91</i>	<i>34,420.98</i>	<i>20,823.69</i>
Property, poll, and income	23,538.01	32,664.46	34,090.10	20,353.03
Corporation, bank, etc.	6.06	1,985.45	330.88	470.66
<i>Licenses and permits</i>	<i>10.26</i>	<i>47.00</i>	<i>8.00</i>	<i>15.50</i>
<i>Fines and forfeits</i>		<i>50.00</i>	<i>27.00</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>14,970.47</i>	<i>8,415.59</i>	<i>15,642.40</i>	<i>13,685.90</i>
For expenses	14,970.47	8,415.59	15,642.40	13,635.90
For outlays	—	—	—	50.00
All other	—	—	—	—
Commercial	10,034.77	6,417.53	21,726.06	4,353.74
<i>Special assessments</i>		<i>435.06</i>		
To meet expenses	—	435.06	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,021.44</i>	<i>1,348.79</i>	<i>1,617.79</i>	<i>1,385.41</i>
<i>Departmental</i>	<i>6,751.74</i>	<i>3,537.80</i>	<i>6,498.24</i>	<i>2,239.48</i>
General government	242.90	563.00	143.00	10.20
Protection of persons and property	35.69	121.67	25.08	15.89
Health and sanitation	—	223.58	—	107.64
Highways	3,235.66	—	5,364.86	510.00
Charities	2,184.75	1,200.00	274.00	879.97
Soldiers' benefits	231.00	124.00	—	48.00
Schools	814.84	1,293.00	674.30	667.78
Libraries	.90	12.55	12.00	—
Recreation	—	—	—	—
Unclassified	6.00	—	5.00	—
<i>Public service enterprises</i>	<i>9.63</i>		<i>11,679.52</i>	
Electric light	—	—	11,679.52	—
Water	—	—	—	—
All other	9.63	—	—	—
<i>Cemeteries</i>	<i>184.66</i>	<i>104.00</i>	<i>395.20</i>	<i>184.16</i>
<i>Interest</i>	<i>2,067.40</i>	<i>991.88</i>	<i>1,535.31</i>	<i>544.69</i>
On sinking funds	—	—	785.45	136.63
On trust and investment funds	1,586.99	—	749.86	408.06
All other	480.41	991.88	—	—
NON-REVENUE.	\$32,181.86	\$52,920.41	\$53,698.82	\$36,252.70
Offsets to outlays	6,577.99	14,681.12	14,771.32	12,265.00
<i>Departmental</i>	<i>6,577.99</i>	<i>14,681.12</i>	<i>14,771.32</i>	<i>12,265.00</i>
<i>Public service enterprises</i>				
<i>Cemeteries</i>				
Municipal indebtedness	20,000.00	33,000.00	33,500.00	17,500.00
<i>Loans, general purposes</i>				
<i>Loans, public service enterprises</i>				
<i>Loans, cemeteries</i>				
<i>Bonds refunded, current year</i>				
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>33,000.00</i>	<i>33,500.00</i>	<i>17,500.00</i>
<i>Unpaid warrants or orders, current year</i>				
<i>Premiums</i>				
Transfers	1,514.00	—	48.11	79.24
<i>From sinking funds</i>				
All other	1,514.00	—	48.11	79.24
Refunds	418.90	40.61	12.88	40.34
Agency, trust, and investment	3,670.97	5,198.68	5,366.51	6,368.12
<i>Taxes and licenses for State</i>	<i>1,524.50</i>	<i>2,295.68</i>	<i>1,993.00</i>	<i>1,245.00</i>
<i>Taxes for county</i>	<i>1,582.00</i>	<i>2,720.44</i>	<i>2,191.00</i>	<i>1,189.58</i>
<i>Reimbursements for grade crossings</i>				
<i>Sinking and other permanent funds</i>	<i>564.47</i>	<i>182.56</i>	<i>1,088.80</i>	<i>3,765.94</i>
All other	—	—	98.71	167.60
RECAPITULATION.				
Revenue and offsets to outlays	\$55,137.55	\$64,261.15	\$86,595.76	\$51,153.83
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	33,000.00	33,500.00	17,500.00
Transfers and refunds	1,932.90	40.61	60.99	119.58
Agency, trust, and investment	3,670.97	5,198.68	5,366.51	6,368.12
Total receipts	\$80,741.42	\$102,500.44	\$125,523.26	\$75,141.53
<i>Balance on hand, including funds</i>	<i>8,688.35</i>	<i>8,200.93</i>	<i>7,025.74</i>	<i>4,088.86</i>
GRAND TOTAL	\$89,429.77	\$110,701.37	\$132,549.00	\$79,230.39

Graded According to Population of 1930 — Continued.

PAYMENTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
Maintenance	\$48,100.55	\$45,272.63	\$64,064.90	\$35,728.60
<i>Departmental</i>	<i>47,726.56</i>	<i>45,023.43</i>	<i>53,075.89</i>	<i>35,470.13</i>
General government	2,155.39	5,005.78	2,651.83	1,539.32
Protection of persons and property	1,861.93	4,574.77	1,506.25	946.88
Health and sanitation	1,710.82	2,285.41	1,311.97	1,038.34
Highways	17,773.96	11,112.54	19,762.67	7,848.84
Charities	5,289.24	3,529.35	3,728.22	3,562.59
Soldiers' benefits	1,143.35	812.00	157.30	464.25
Schools	15,895.85	16,141.19	21,923.10	17,277.03
Libraries	458.11	583.27	852.39	649.32
Recreation	1.73	103.53	95.18	18.93
Pensions	—	—	—	—
Unclassified	1,436.18	875.59	1,086.78	2,124.63
<i>Public service enterprises</i>	—	—	<i>10,146.31</i>	—
Electric light	—	—	10,146.31	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>363.99</i>	<i>249.20</i>	<i>842.70</i>	<i>258.47</i>
<i>Administration of trust funds</i>	<i>10.00</i>	—	—	—
Interest	693.33	1,910.84	1,717.04	666.32
<i>Loans, general purposes</i>	<i>693.33</i>	<i>1,910.84</i>	<i>1,638.29</i>	<i>666.32</i>
<i>Loans, public service enterprises</i>	—	—	<i>78.75</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	7,131.50	19,877.57	15,877.67	22,659.00
<i>Departmental</i>	<i>7,131.50</i>	<i>19,689.37</i>	<i>15,368.36</i>	<i>22,659.00</i>
General government	—	302.82	—	145.00
Protection of persons and property	—	—	—	124.67
Health and sanitation	—	—	—	—
Highways	7,131.50	19,286.55	15,368.36	15,512.78
Charities	—	—	—	—
Schools	—	—	—	341.41
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	6,535.14
<i>Public service enterprises</i>	—	—	<i>209.31</i>	—
Electric light	—	—	209.31	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>288.20</i>	<i>300.00</i>	—
Municipal indebtedness	20,000.00	33,000.00	36,000.00	12,900.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	<i>5,000.00</i>	<i>2,500.00</i>	<i>400.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>28,000.00</i>	<i>33,500.00</i>	<i>12,500.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,514.00	—	48.11	79.24
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,514.00</i>	—	<i>48.11</i>	<i>79.24</i>
Refunds	418.90	40.61	12.88	40.34
Agency, trust, and investment	3,632.79	5,198.68	5,224.10	2,967.90
<i>Taxes and licenses for State</i>	<i>1,524.60</i>	<i>2,295.68</i>	<i>1,993.00</i>	<i>1,245.00</i>
<i>Taxes for county</i>	<i>1,582.00</i>	<i>2,720.44</i>	<i>2,191.00</i>	<i>1,189.58</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>526.29</i>	<i>182.56</i>	<i>946.39</i>	<i>365.72</i>
<i>All other</i>	—	—	<i>93.71</i>	<i>167.60</i>
RECAPITULATION.				
Maintenance and interest	\$48,793.88	\$47,183.47	\$65,781.94	\$36,394.92
Permanent debt (except from sinking funds)	—	5,000.00	2,500.00	400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,131.50	19,877.57	15,877.67	22,659.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	28,000.00	33,500.00	12,500.00
Transfers (except to sinking funds) and refunds	1,932.90	40.61	60.99	119.58
Agency, trust, and investment	3,632.79	5,198.68	5,224.10	2,967.90
Total payments	\$81,491.07	\$105,300.33	\$122,944.70	\$75,041.40
Balance on hand, including funds	7,938.70	5,401.04	9,604.30	4,188.99
GRAND TOTAL	\$89,429.77	\$110,701.37	\$132,549.00	\$79,230.39

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
REVENUE.	\$31,604.28	\$64,268.18	\$39,353.13	\$61,051.05
General	27,713.37	55,785.71	35,838.83	45,835.21
<i>Taxes</i>	<i>14,371.31</i>	<i>35,168.15</i>	<i>21,454.16</i>	<i>33,759.54</i>
Property, poll, and income	14,188.98	34,813.96	20,795.62	33,618.91
Corporation, bank, etc.	182.33	354.19	658.54	140.63
<i>Licenses and permits</i>	<i>4.00</i>	—	62.00	63.00
<i>Fines and forfeits</i>	<i>10.00</i>	—	60.00	27.15
<i>Grants and gifts</i>	<i>13,328.06</i>	<i>20,568.91</i>	<i>14,232.57</i>	<i>11,985.52</i>
For expenses	13,328.06	20,518.91	14,232.57	11,970.52
For outlays	—	50.00	—	15.00
All other	—	48.65	30.10	—
Commercial	3,890.91	8,482.47	3,514.30	15,215.84
<i>Special assessments</i>	—	18.75	—	32.90
To meet expenses	—	18.75	—	32.90
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>833.85</i>	<i>1,348.75</i>	<i>1,150.36</i>	<i>1,014.01</i>
<i>Departmental</i>	<i>2,637.76</i>	<i>6,531.63</i>	<i>1,297.72</i>	<i>4,062.74</i>
General government	—	187.00	10.00	110.40
Protection of persons and property	31.41	19.19	51.10	14.30
Health and sanitation	—	—	—	—
Highways	10.00	5,723.71	10.00	2,863.30
Charities	2,360.81	23.24	298.62	823.74
Soldiers' benefits	—	240.00	72.00	240.00
Schools	232.90	310.20	856.00	—
Libraries	2.64	14.86	—	10.00
Recreation	—	—	—	—
Unclassified	—	13.43	—	1.00
<i>Public service enterprises</i>	—	—	—	<i>8,521.76</i>
Electric light	—	—	—	8,521.76
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	569.61	234.25
<i>Interest</i>	<i>419.30</i>	<i>583.34</i>	<i>496.61</i>	<i>1,350.18</i>
On sinking funds	—	—	—	—
On trust and investment funds	102.72	304.66	80.00	770.94
All other	316.58	278.68	416.61	579.24
NON-REVENUE.	\$14,482.52	\$80,743.31	\$38,319.13	\$23,103.68
Offsets to outlays	3,500.00	41,660.76	7,875.00	7,768.10
<i>Departmental</i>	<i>3,500.00</i>	<i>41,660.76</i>	<i>7,875.00</i>	<i>7,768.10</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	8,000.00	32,500.00	25,883.64	10,000.00
<i>Loans, general purposes</i>	—	<i>2,500.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>30,000.00</i>	<i>25,883.64</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	92.72	610.10	—	1,219.79
<i>From sinking funds</i>	—	—	—	—
All other	92.72	610.10	—	1,219.79
Refunds	33.46	54.15	44.20	44.14
Agency, trust, and investment	2,856.34	5,918.30	4,516.29	4,071.65
<i>Taxes and licenses for State</i>	<i>947.00</i>	<i>2,767.00</i>	<i>1,499.56</i>	<i>1,594.00</i>
<i>Taxes for county</i>	<i>1,383.21</i>	<i>3,092.90</i>	<i>2,229.37</i>	<i>1,704.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>526.13</i>	—	<i>642.16</i>	<i>617.65</i>
All other	—	58.40	145.20	156.00
RECAPITULATION.				
Revenue and offsets to outlays	\$35,104.28	\$105,928.94	\$47,228.13	\$68,819.15
Premiums	—	—	—	—
Municipal indebtedness	8,000.00	32,500.00	25,883.64	10,000.00
Transfers and refunds	126.18	664.25	44.20	1,263.93
Agency, trust, and investment	2,856.34	5,918.30	4,516.29	4,071.65
Total receipts	\$46,086.80	\$145,011.49	\$77,672.26	\$84,154.73
Balance on hand, including funds	5,524.05	12,386.19	1,354.09	3,081.93
GRAND TOTAL	\$51,610.85	\$157,397.68	\$79,026.35	\$87,236.66

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
Maintenance	\$29,449.46	\$51,019.72	\$38,532.83	\$53,229.89
<i>Departmental</i>	<i>29,299.46</i>	<i>51,019.72</i>	<i>37,572.20</i>	<i>45,526.11</i>
General government	1,869.99	2,595.18	2,439.98	3,567.66
Protection of persons and property	481.51	960.41	1,191.47	990.87
Health and sanitation	532.15	557.34	1,374.87	806.99
Highways	6,592.88	23,414.33	12,718.61	9,738.96
Charities	4,394.28	898.21	2,241.08	4,278.35
Soldiers' benefits	—	40.00	72.00	368.00
Schools	14,919.43	21,152.69	16,129.27	22,473.69
Libraries	413.68	903.23	200.00	1,136.77
Recreation	1.31	2.62	91.76	105.17
Pensions	—	—	—	—
Unclassified	94.23	495.71	1,113.16	2,059.65
<i>Public service enterprises</i>	—	—	—	<i>7,183.78</i>
Electric light	—	—	—	7,183.78
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>150.00</i>	—	<i>960.63</i>	<i>512.00</i>
<i>Administration of trust funds</i>	—	—	—	<i>8.00</i>
Interest	210.62	1,117.41	654.30	1,316.12
<i>Loans, general purposes</i>	<i>210.62</i>	<i>1,117.41</i>	<i>654.30</i>	<i>1,316.12</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	5,109.23	50,253.56	11,158.43	9,466.86
<i>Departmental</i>	<i>5,109.23</i>	<i>50,253.56</i>	<i>11,158.43</i>	<i>7,725.41</i>
General government	109.23	—	—	30.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,000.00	50,253.56	10,710.76	7,695.41
Charities	—	—	—	—
Schools	—	—	447.67	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	<i>1,741.45</i>
Electric light	—	—	—	1,741.45
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	8,000.00	30,500.00	23,500.00	12,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	<i>500.00</i>	—	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>30,000.00</i>	<i>23,500.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	92.72	610.10	—	1,219.79
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>92.72</i>	<i>610.10</i>	—	<i>1,219.79</i>
Refunds	33.46	54.15	44.20	44.14
Agency, trust, and investment	2,866.34	13,152.65	4,747.38	3,901.23
<i>Taxes and licenses for State</i>	<i>947.00</i>	<i>2,767.00</i>	<i>1,499.66</i>	<i>1,594.00</i>
<i>Taxes for county</i>	<i>1,383.21</i>	<i>3,092.90</i>	<i>2,229.37</i>	<i>1,704.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>536.13</i>	<i>7,234.35</i>	<i>873.25</i>	<i>447.23</i>
<i>All other</i>	—	<i>58.40</i>	<i>145.20</i>	<i>156.00</i>
RECAPITULATION.				
Maintenance and interest	\$29,660.08	\$52,137.13	\$39,187.13	\$54,546.01
Permanent debt (except from sinking funds)	—	500.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,109.23	50,253.56	11,158.43	9,466.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	30,000.00	23,500.00	10,000.00
Transfers (except to sinking funds) and refunds	126.18	664.25	44.20	1,263.93
Agency, trust, and investment	2,866.34	13,152.65	4,747.38	3,901.23
Total payments	\$45,761.83	\$146,707.59	\$78,637.14	\$81,178.03
Balance on hand, including funds	5,849.02	10,690.09	389.21	6,058.63
GRAND TOTAL	\$51,610.85	\$157,397.68	\$79,026.35	\$87,236.66

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
REVENUE.	\$53,497.92	\$49,399.36	\$33,931.63	\$46,214.15
General	42,454.33	44,154.87	30,360.62	38,318.87
<i>Taxes</i>	<i>28,608.28</i>	<i>31,419.49</i>	<i>19,460.58</i>	<i>25,594.07</i>
Property, poll, and income	28,200.66	30,648.88	19,292.02	25,066.64
Corporation, bank, etc.	407.62	770.61	168.56	527.43
<i>Licenses and permits</i>	<i>19.00</i>	<i>213.00</i>	<i>19.00</i>	<i>60.50</i>
<i>Fines and forfeits</i>	<i>25.00</i>	<i>30.00</i>	—	<i>10.00</i>
<i>Grants and gifts</i>	<i>13,802.05</i>	<i>12,492.38</i>	<i>10,881.04</i>	<i>12,654.30</i>
For expenses	13,802.05	12,492.38	10,881.04	12,654.30
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	11,043.59	5,244.49	3,571.01	7,895.28
<i>Special assessments</i>	—	<i>233.16</i>	—	—
To meet expenses	—	233.16	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,925.26</i>	<i>1,822.81</i>	<i>1,109.34</i>	<i>1,366.49</i>
<i>Departmental</i>	<i>7,631.27</i>	<i>1,394.75</i>	<i>2,072.89</i>	<i>4,308.90</i>
General government	394.75	69.00	17.00	—
Protection of persons and property	24.47	63.12	21.49	11.00
Health and sanitation	—	—	—	—
Highways	3,608.19	1,188.60	1,195.04	3,000.00
Charities	1,068.17	—	830.04	262.00
Soldiers' benefits	40.00	—	—	—
Schools	2,347.68	—	—	1,029.17
Libraries	—	—	9.32	6.00
Recreation	—	—	—	—
Unclassified	148.01	74.03	—	.73
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>388.92</i>	—	<i>19.69</i>	<i>810.84</i>
<i>Interest</i>	<i>1,098.14</i>	<i>1,793.77</i>	<i>369.09</i>	<i>1,409.05</i>
On sinking funds	—	—	—	—
On trust and investment funds	885.19	1,379.95	63.75	894.35
All other	212.95	413.82	305.34	514.70
NON-REVENUE.	\$17,949.90	\$23,657.90	\$13,442.26	\$24,456.92
Offsets to outlays	—	1,700.00	4,100.00	61.00
<i>Departmental</i>	—	<i>1,700.00</i>	<i>4,100.00</i>	<i>61.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	12,000.00	6,000.00	18,477.18
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>12,000.00</i>	<i>6,000.00</i>	<i>17,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	<i>977.18</i>
<i>Premiums</i>	—	—	—	—
Transfers	921.33	1,882.39	—	957.72
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>921.33</i>	<i>1,882.39</i>	—	<i>957.72</i>
Refunds	251.50	176.31	79.20	47.89
Agency, trust, and investment	6,777.07	7,899.20	3,263.06	4,913.13
<i>Taxes and licenses for State</i>	<i>2,395.57</i>	<i>1,784.23</i>	<i>1,268.78</i>	<i>1,686.50</i>
<i>Taxes for county</i>	<i>2,678.00</i>	<i>1,485.99</i>	<i>1,886.39</i>	<i>1,463.94</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,671.10</i>	<i>4,628.98</i>	<i>19.69</i>	<i>1,601.89</i>
<i>All other</i>	<i>32.40</i>	—	<i>88.20</i>	<i>160.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$53,497.92	\$51,099.36	\$38,031.63	\$46,275.15
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	12,000.00	6,000.00	18,477.18
Transfers and refunds	1,172.83	2,058.70	79.20	1,005.61
Agency, trust, and investment	6,777.07	7,899.20	3,263.06	4,913.13
Total receipts	\$71,447.82	\$73,057.26	\$47,373.89	\$70,671.07
Balance on hand, including funds	13,898.82	1,751.18	8,478.06	16,052.50
GRAND TOTAL	\$85,346.64	\$74,808.44	\$55,851.95	\$86,723.57

Graded According to Population of 1930 — Continued.

PAYMENTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
Maintenance	\$52,574.39	\$40,298.44	\$28,598.35	\$42,884.67
<i>Departmental</i>	<i>61,778.63</i>	<i>40,298.44</i>	<i>28,439.55</i>	<i>42,000.85</i>
General government	3,824.31	3,071.94	1,817.50	2,896.09
Protection of persons and property	1,631.29	2,105.35	539.37	992.43
Health and sanitation	1,740.68	1,066.18	771.00	557.53
Highways	20,568.91	13,644.66	7,981.09	17,638.36
Charities	3,667.80	3,975.14	3,787.93	1,821.04
Soldiers' benefits	220.50	275.00	—	262.50
Schools	18,764.82	14,595.34	12,671.54	17,066.30
Libraries	583.98	335.28	309.98	449.71
Recreation	306.79	1.84	1.43	95.18
Pensions	—	—	—	—
Unclassified	469.55	1,227.71	559.71	221.71
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>796.76</i>	—	<i>158.80</i>	<i>883.82</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	279.59	771.50	227.72	760.84
<i>Loans, general purposes</i>	<i>279.59</i>	<i>771.50</i>	<i>227.72</i>	<i>760.84</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	6,861.13	4,945.28	7,851.10	5,268.74
<i>Departmental</i>	<i>6,861.13</i>	<i>4,945.28</i>	<i>7,851.10</i>	<i>5,268.74</i>
General government	158.90	—	—	808.60
Protection of persons and property	—	—	—	1,863.16
Health and sanitation	—	6.22	—	2,473.22
Highways	6,702.23	4,939.06	7,599.74	—
Charities	—	—	—	48.50
Schools	—	—	251.36	—
Libraries	—	—	—	75.26
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	13,000.00	8,500.00	31,286.79
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,000.00	2,600.00	2,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>12,000.00</i>	<i>6,000.00</i>	<i>29,286.79</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	921.33	1,882.39	—	957.72
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>921.33</i>	<i>1,882.39</i>	—	<i>957.72</i>
Refunds	251.50	176.31	79.20	47.89
Agency, trust, and investment	6,616.36	7,396.70	3,263.06	4,868.83
<i>Taxes and licenses for State</i>	<i>2,396.67</i>	<i>1,784.23</i>	<i>1,268.78</i>	<i>1,686.60</i>
<i>Taxes for county</i>	<i>2,678.00</i>	<i>1,456.99</i>	<i>1,886.39</i>	<i>1,463.94</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,510.39</i>	<i>4,126.48</i>	<i>19.69</i>	<i>1,557.59</i>
<i>All other</i>	<i>32.40</i>	—	<i>88.20</i>	<i>160.80</i>
RECAPITULATION.				
Maintenance and interest	\$52,853.98	\$41,069.94	\$28,826.07	\$43,645.51
Permanent debt (except from sinking funds)	—	1,000.00	2,500.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,861.13	4,945.28	7,851.10	5,268.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	12,000.00	6,000.00	29,286.79
Transfers (except to sinking funds) and refunds	1,172.83	2,058.70	79.20	1,005.61
Agency, trust, and investment	6,616.36	7,396.70	3,263.06	4,868.83
Total payments	\$77,504.30	\$68,470.62	\$48,519.43	\$86,075.48
Balance on hand, including funds	7,842.34	6,337.82	7,332.52	648.09
GRAND TOTAL	\$85,346.64	\$74,808.44	\$55,851.95	\$86,723.57

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
REVENUE.	\$50,876.79	\$41,873.65	\$32,522.79	\$27,154.51
General	41,524.78	35,870.66	27,690.84	24,621.52
<i>Taxes</i>	<i>26,487.29</i>	<i>26,766.85</i>	<i>13,448.99</i>	<i>15,683.64</i>
Property, poll, and income	26,360.75	26,668.77	13,183.24	15,192.84
Corporation, bank, etc.	126.54	98.08	265.75	490.80
<i>Licenses and permits</i>	<i>4.00</i>	<i>189.50</i>	<i>44.00</i>	<i>59.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>10.00</i>	<i>99.50</i>	<i>6.85</i>
<i>Grants and gifts</i>	<i>15,033.49</i>	<i>8,904.31</i>	<i>14,098.35</i>	<i>8,872.03</i>
For expenses	15,033.49	8,904.31	14,098.35	8,872.03
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	9,352.01	6,002.99	4,831.95	2,532.99
<i>Special assessments</i>	<i>—</i>	<i>82.55</i>	<i>—</i>	<i>—</i>
To meet expenses	—	82.55	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>721.58</i>	<i>1,194.91</i>	<i>979.67</i>	<i>1,858.54</i>
<i>Departmental</i>	<i>569.90</i>	<i>2,979.81</i>	<i>2,701.99</i>	<i>552.45</i>
General government	5.95	193.79	111.85	—
Protection of persons and property	21.69	18.94	9.06	—
Health and sanitation	—	232.10	—	—
Highways	34.00	—	1,392.98	306.25
Charities	462.58	327.97	361.00	246.00
Soldiers' benefits	—	157.50	48.00	—
Schools	—	1,982.63	778.10	—
Libraries	45.68	29.75	—	.20
Recreation	—	—	1.00	—
Unclassified	—	37.13	—	—
<i>Public service enterprises</i>	<i>6,657.20</i>	<i>—</i>	<i>405.35</i>	<i>—</i>
Electric light	5,021.10	—	—	—
Water	1,636.10	—	405.35	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>85.36</i>	<i>—</i>	<i>34.22</i>	<i>—</i>
<i>Interest</i>	<i>1,317.97</i>	<i>1,745.72</i>	<i>710.72</i>	<i>122.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	691.14	1,312.79	599.55	—
All other	626.83	432.93	111.17	122.00
NON-REVENUE.	\$41,468.18	\$16,652.88	\$22,607.78	\$23,805.74
Offsets to outlays	28,103.52	—	6,109.17	4,800.00
<i>Departmental</i>	<i>27,561.02</i>	<i>—</i>	<i>6,109.17</i>	<i>4,800.00</i>
<i>Public service enterprises</i>	<i>542.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	10,000.00	12,500.00	15,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>12,500.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	267.59	850.65	460.59	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	267.59	850.65	460.59	—
Refunds	111.47	235.06	15.11	198.22
Agency, trust, and investment	2,985.60	5,567.17	3,522.91	3,807.52
<i>Taxes and licenses for State</i>	<i>1,211.50</i>	<i>1,856.50</i>	<i>956.00</i>	<i>1,451.56</i>
<i>Taxes for county</i>	<i>1,308.53</i>	<i>2,793.16</i>	<i>1,739.70</i>	<i>2,229.37</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>310.86</i>	<i>917.51</i>	<i>684.66</i>	<i>59.99</i>
<i>All other</i>	154.71	—	142.55	66.60
RECAPITULATION.				
Revenue and offsets to outlays	\$78,980.31	\$41,873.65	\$38,631.96	\$31,954.51
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	10,000.00	12,500.00	15,000.00
Transfers and refunds	379.06	1,085.71	475.70	198.22
Agency, trust, and investment	2,985.60	5,567.17	3,522.91	3,807.52
Total receipts	\$92,344.97	\$58,526.53	\$55,130.57	\$50,960.25
Balance on hand, including funds	4,435.47	7,606.32	2,439.95	549.25
GRAND TOTAL	\$96,780.44	\$66,132.85	\$57,570.52	\$51,509.50

Graded According to Population of 1930 — Continued.

PAYMENTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
Maintenance	\$38,219.15	\$36,022.30	\$31,407.66	\$23,943.60
<i>Departmental</i>	<i>33,498.13</i>	<i>36,022.30</i>	<i>31,082.36</i>	<i>23,904.80</i>
General government	3,592.96	5,814.76	1,545.46	2,140.69
Protection of persons and property	598.39	1,275.08	458.64	420.67
Health and sanitation	505.06	1,365.15	651.82	544.26
Highways	12,018.98	7,442.71	10,665.36	7,754.38
Charities	1,694.04	2,616.10	3,550.95	2,042.35
Soldiers' benefits	415.75	120.00	48.00	—
Schools	12,574.95	15,090.28	11,817.99	10,669.44
Libraries	1,084.23	823.03	178.05	99.52
Recreation	74.78	171.56	1,584.05	1.49
Pensions	—	—	—	—
Unclassified	938.99	1,303.63	582.04	232.00
<i>Public service enterprises</i>	<i>4,169.79</i>	<i>—</i>	<i>48.90</i>	<i>—</i>
Electric light	2,589.63	—	—	—
Water	1,580.16	—	48.90	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>546.23</i>	<i>—</i>	<i>276.40</i>	<i>38.80</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,361.25	255.89	450.82	378.42
<i>Loans, general purposes</i>	<i>632.75</i>	<i>255.89</i>	<i>450.82</i>	<i>378.42</i>
<i>Loans, public service enterprises</i>	<i>1,728.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	30,393.41	1,714.69	8,109.69	6,500.22
<i>Departmental</i>	<i>29,174.03</i>	<i>1,714.69</i>	<i>8,109.69</i>	<i>6,500.22</i>
General government	—	274.50	—	—
Protection of persons and property	41.10	—	—	—
Health and sanitation	—	313.94	—	—
Highways	29,132.93	55.00	7,998.89	6,400.22
Charities	—	—	—	—
Schools	—	1,000.00	110.80	100.00
Libraries	—	71.25	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,219.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,219.38	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	17,000.00	10,000.00	12,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>11,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	267.59	850.65	460.59	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>267.59</i>	<i>850.65</i>	<i>460.59</i>	<i>—</i>
Refunds	111.47	235.06	15.11	198.22
Agency, trust, and investment	3,258.79	6,213.37	3,661.87	3,807.52
<i>Taxes and licenses for State</i>	<i>1,211.50</i>	<i>1,856.50</i>	<i>956.00</i>	<i>1,451.56</i>
<i>Taxes for county</i>	<i>1,508.53</i>	<i>2,793.16</i>	<i>1,759.70</i>	<i>2,329.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>588.90</i>	<i>1,563.71</i>	<i>823.62</i>	<i>59.99</i>
<i>All other</i>	<i>149.86</i>	<i>—</i>	<i>142.55</i>	<i>66.60</i>
RECAPITULATION.				
Maintenance and interest	\$40,580.40	\$36,278.19	\$31,858.48	\$24,322.02
Permanent debt (except from sinking funds)	7,000.00	—	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,393.41	1,714.69	8,109.69	6,500.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	10,000.00	11,000.00	15,000.00
Transfers (except to sinking funds) and refunds	379.06	1,085.71	475.70	198.22
Agency, trust, and investment	3,258.79	6,213.37	3,661.87	3,807.52
Total payments	\$91,611.66	\$55,291.96	\$56,105.74	\$49,827.98
<i>Balance on hand, including funds</i>	<i>5,168.78</i>	<i>10,840.89</i>	<i>1,464.78</i>	<i>1,681.52</i>
GRAND TOTAL	\$96,780.44	\$66,132.85	\$57,570.52	\$51,509.50

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
REVENUE.	\$30,414.69	\$32,846.54	\$26,837.08	\$37,201.44
General	26,184.41	28,695.94	22,236.66	26,842.59
Taxes	19,918.36	18,815.96	9,298.01	11,591.90
Property, poll, and income	19,356.72	18,151.73	9,146.85	11,549.15
Corporation, bank, etc.	561.64	664.23	151.16	42.75
Licenses and permits	82.50	13.50	25.00	6.50
Fines and forfeits	132.75	10.85	5.00	—
Grants and gifts	6,050.80	9,855.63	12,908.65	15,244.19
For expenses	6,050.80	9,855.63	12,908.65	15,244.19
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,230.28	4,150.60	4,600.42	10,358.85
Special assessments	148.25	87.25	—	—
To meet expenses	148.25	87.25	—	—
To meet outlays	—	—	—	—
Privileges	2,759.25	911.98	936.47	733.85
Departmental	455.93	2,421.80	2,477.27	8,643.01
General government	49.65	—	—	27.00
Protection of persons and property	30.82	30.02	525.67	6.42
Health and sanitation	—	—	—	—
Highways	21.00	—	109.23	8,442.71
Charities	316.11	1,936.08	1,086.49	160.81
Soldiers' benefits	—	360.00	510.00	—
Schools	—	95.20	238.94	2.00
Libraries	33.85	—	6.94	4.07
Recreation	—	—	—	—
Unclassified	4.50	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	235.93	125.60	187.82	260.12
Interest	650.92	604.47	998.86	724.87
On sinking funds	—	—	—	—
On trust and investment funds	424.98	—	42.50	334.21
All other	225.94	604.47	956.36	387.66
NON-REVENUE.	\$22,224.49	\$30,608.08	\$21,124.88	\$5,950.03
Offsets to outlays	100.00	6,633.23	12,593.54	3,694.24
Departmental	100.00	6,633.23	12,593.54	3,694.24
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	21,000.00	6,000.00	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	21,000.00	6,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	42.50	36.52
From sinking funds	—	—	—	—
All other	—	—	42.50	36.52
Refunds	12.02	8.63	117.72	13.08
Agency, trust, and investment	7,112.47	2,966.22	2,371.12	2,206.19
Taxes and licenses for State	2,215.68	1,148.00	1,006.50	830.23
Taxes for county	3,450.37	1,295.45	1,095.00	852.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,446.42	358.97	267.82	439.36
All other	—	163.80	1.80	84.60
RECAPITULATION.				
Revenue and offsets to outlays	\$30,514.69	\$39,479.77	\$39,430.62	\$40,895.68
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	21,000.00	6,000.00	—
Transfers and refunds	12.02	8.63	160.22	49.60
Agency, trust, and investment	7,112.47	2,966.22	2,371.12	2,206.19
Total receipts	\$52,639.18	\$63,454.62	\$47,961.96	\$43,151.47
Balance on hand, including funds	6,746.70	9,870.23	20,631.41	5,086.15
GRAND TOTAL	\$59,385.88	\$73,324.85	\$68,593.37	\$48,237.62

Graded According to Population of 1930 — Continued.

PAYMENTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
Maintenance	\$30,720.20	\$29,018.95	\$33,875.31	\$31,891.52
<i>Departmental</i>	30,209.04	28,828.95	33,416.00	31,609.41
General government	2,846.59	2,333.00	1,426.81	1,395.90
Protection of persons and property	2,514.78	1,278.01	1,252.99	1,529.27
Health and sanitation	973.90	975.06	456.30	549.78
Highways	9,082.96	5,703.80	10,115.22	15,638.19
Charities	1,672.64	3,790.35	4,130.78	1,434.83
Soldiers' benefits	—	408.00	422.36	—
Schools	12,100.36	13,639.74	14,387.22	10,904.82
Libraries	806.90	323.68	346.28	423.68
Recreation	2.08	65.31	1.25	1.01
Pensions	—	—	—	—
Unclassified	208.83	312.00	875.79	631.93
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	511.16	190.00	460.51	382.11
<i>Administration of trust funds</i>	—	—	—	—
Interest	635.00	864.08	90.58	—
<i>Loans, general purposes</i>	635.00	864.08	90.58	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	893.70	16,003.35	10,544.84	5,391.72
<i>Departmental</i>	893.70	15,655.35	10,544.84	5,391.72
General government	—	—	—	—
Protection of persons and property	326.38	157.80	—	—
Health and sanitation	410.57	—	—	—
Highways	156.75	15,323.23	10,472.84	4,691.88
Charities	—	—	72.00	—
Schools	—	174.32	—	699.84
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	348.00	—	—
Municipal indebtedness	16,000.00	24,000.00	6,000.00	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	2,000.00	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	15,000.00	22,000.00	6,000.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	42.50	36.52
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	42.50	36.52
Refunds	12.02	8.63	117.72	13.08
Agency, trust, and investment	7,117.60	2,966.82	2,371.12	2,322.43
<i>Taxes and licenses for State</i>	2,215.68	1,148.00	1,006.60	830.23
<i>Taxes for county</i>	3,460.37	1,295.46	1,095.00	852.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,451.55	359.57	267.82	555.60
<i>All other</i>	—	163.80	1.80	84.60
RECAPITULATION.				
Maintenance and interest	\$31,355.20	\$29,883.03	\$33,965.89	\$31,891.52
Permanent debt (except from sinking funds)	1,000.00	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	893.70	16,003.35	10,544.84	5,391.72
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	22,000.00	6,000.00	—
Transfers (except to sinking funds) and refunds	12.02	8.63	160.22	49.60
Agency, trust, and investment	7,117.60	2,966.82	2,371.12	2,322.43
Total payments	\$55,378.52	\$72,861.83	\$53,042.07	\$39,655.27
Balance on hand, including funds	4,007.36	463.02	15,551.30	8,582.35
GRAND TOTAL	\$59,385.88	\$73,324.85	\$68,593.37	\$48,237.62

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
REVENUE.	\$34,326.82	\$36,607.82	\$28,572.72	\$29,651.12
General	26,043.14	32,493.25	24,453.30	26,022.30
Taxes	16,616.31	15,134.35	14,784.58	12,039.75
Property, poll, and income	15,299.52	14,968.77	14,370.01	11,841.72
Corporation, bank, etc.	215.79	165.58	414.57	198.03
Licenses and permits	21.60	22.00	—	13.00
Fines and forfeits	26.60	17.50	—	150.00
Grants and gifts	10,479.83	17,319.40	9,668.72	13,819.55
For expenses	10,479.83	17,119.40	9,668.72	13,819.55
For outlays	—	200.00	—	—
All other	—	—	—	—
Commercial	8,283.68	4,114.57	4,119.42	3,628.82
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,027.64	934.08	589.83	579.38
Departmental	6,781.09	2,390.03	2,992.66	1,848.38
General government	—	10.40	—	—
Protection of persons and property	7.98	9.13	8.20	6.14
Health and sanitation	—	—	—	—
Highways	2,586.05	1,921.17	12.00	555.25
Charities	1,687.33	426.77	2,762.06	1,155.99
Soldiers' benefits	120.00	—	90.00	96.00
Schools	2,284.78	22.56	120.40	35.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	12.00	—	—	—
Electric light	—	—	—	—
Water	12.00	—	—	—
All other	—	—	—	—
Cemeteries	143.64	12.06	135.28	—
Interest	319.31	778.40	401.65	1,201.06
On sinking funds	—	—	—	—
On trust and investment funds	114.40	566.59	207.87	916.10
All other	204.91	211.81	193.78	284.96
NON-REVENUE.	\$13,671.51	\$13,613.84	\$29,357.98	\$13,545.43
Offsets to outlays	—	4,699.12	12,524.96	9,466.59
Departmental	—	4,699.12	12,524.96	9,466.59
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	3,000.00	11,000.00	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	3,000.00	11,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	193.70	1,515.07	120.00	258.06
From sinking funds	—	—	—	—
All other	193.70	1,515.07	120.00	258.06
Refunds	221.55	5.10	60.62	84.70
Agency, trust, and investment	3,256.26	4,394.55	5,652.40	3,736.08
Taxes and licenses for State	1,056.50	1,043.00	1,020.00	1,045.50
Taxes for county	1,957.16	1,957.16	1,957.16	1,957.16
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	210.20	1,276.79	2,569.64	645.82
All other	32.40	117.60	105.60	87.60
RECAPITULATION.				
Revenue and offsets to outlays	\$34,326.82	\$41,306.94	\$41,097.68	\$39,117.71
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	3,000.00	11,000.00	—
Transfers and refunds	415.25	1,520.17	180.62	342.76
Agency, trust, and investment	3,256.26	4,394.55	5,652.40	3,736.08
Total receipts	\$47,998.33	\$50,221.66	\$57,930.70	\$43,196.55
Balance on hand, including funds	3,136.85	8,963.92	5,148.92	18,449.67
GRAND TOTAL	\$51,135.18	\$59,185.58	\$63,079.62	\$61,646.22

Graded According to Population of 1930 — Continued.

PAYMENTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
Maintenance	\$32,702.52	\$33,521.35	\$25,379.88	\$26,883.86
<i>Departmental</i>	<i>32,330.56</i>	<i>33,414.81</i>	<i>25,208.98</i>	<i>26,798.63</i>
General government	1,984.51	1,348.79	1,230.08	1,331.98
Protection of persons and property	549.20	403.52	358.96	343.64
Health and sanitation	398.00	1,598.58	174.75	988.75
Highways	11,090.28	14,195.46	5,885.12	9,177.33
Charities	4,307.45	1,998.33	4,961.31	2,872.87
Soldiers' benefits	796.00	—	704.92	364.02
Schools	12,233.41	13,100.02	11,263.93	11,095.38
Libraries	238.85	113.09	126.70	214.28
Recreation	38.23	1.19	1.19	31.07
Pensions	—	—	—	—
Unclassified	694.63	655.83	502.02	379.31
<i>Public service enterprises</i>	<i>111.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	111.43	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>260.53</i>	<i>106.54</i>	<i>170.90</i>	<i>85.23</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	465.00	41.25	281.16	—
<i>Loans, general purposes</i>	<i>465.00</i>	<i>41.25</i>	<i>281.16</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	9,098.77	14,593.07	19,509.12
<i>Departmental</i>	<i>—</i>	<i>9,098.77</i>	<i>14,593.07</i>	<i>19,509.12</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	9,098.77	14,593.07	19,509.12
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	3,000.00	15,300.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>300.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>3,000.00</i>	<i>15,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	193.70	1,515.07	120.00	258.06
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>193.70</i>	<i>1,515.07</i>	<i>120.00</i>	<i>258.06</i>
Refunds	221.55	5.10	60.62	84.70
Agency, trust, and investment	3,259.70	4,398.32	5,740.27	3,961.97
<i>Taxes and licenses for State</i>	<i>1,056.50</i>	<i>1,045.00</i>	<i>1,020.00</i>	<i>1,045.50</i>
<i>Taxes for county</i>	<i>1,957.16</i>	<i>1,957.16</i>	<i>1,957.16</i>	<i>1,957.16</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>213.64</i>	<i>1,280.56</i>	<i>2,657.51</i>	<i>871.71</i>
<i>All other</i>	<i>32.40</i>	<i>117.60</i>	<i>105.60</i>	<i>87.60</i>
RECAPITULATION.				
Maintenance and interest	\$33,167.52	\$33,562.60	\$25,661.04	\$26,883.86
Permanent debt (except from sinking funds)	—	—	300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	9,098.77	14,593.07	19,509.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	3,000.00	15,000.00	—
Transfers (except to sinking funds) and refunds	415.25	1,520.17	180.62	342.76
Agency, trust, and investment	3,259.70	4,398.32	5,740.27	3,961.97
Total payments	\$46,842.47	\$51,579.86	\$61,475.00	\$50,697.71
Balance on hand, including funds	4,292.71	7,605.72	1,604.62	10,948.51
GRAND TOTAL	\$51,135.18	\$59,185.58	\$63,079.62	\$61,646.22

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
REVENUE.	\$41,659.44	\$36,048.84	\$34,854.88	\$26,671.18
General	29,381.71	32,973.13	28,379.54	21,701.37
Taxes	13,230.74	13,945.79	12,400.64	9,080.52
Property, poll, and income	12,888.73	13,904.10	12,283.27	8,893.94
Corporation, bank, etc.	342.01	41.69	117.37	186.58
Licenses and permits	7.00	75.00	3.50	51.50
Fines and forfeits	60.00	40.00	49.10	45.00
Grants and gifts	16,083.97	18,888.63	15,926.30	12,524.35
For expenses	16,083.97	18,888.63	15,926.30	12,274.35
For outlays	—	—	—	250.00
All other	—	23.71	—	—
Commercial	12,277.73	3,075.71	6,475.34	4,969.81
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	716.40	339.72	825.57	596.29
Departmental	10,669.09	2,364.55	4,910.92	4,292.17
General government	—	15.00	147.00	10.00
Protection of persons and property	78.11	30.00	2.62	9.60
Health and sanitation	—	—	—	—
Highways	4,120.50	1,342.75	2,020.50	3,235.00
Charities	357.46	976.80	1,765.49	980.40
Soldiers' benefits	200.00	—	—	48.00
Schools	5,907.52	—	975.31	—
Libraries	5.50	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	9.17
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	294.20	—	146.91	18.00
Interest	598.04	371.44	591.94	63.35
On sinking funds	—	—	—	—
On trust and investment funds	13.13	68.79	231.82	17.22
All other	584.91	302.65	360.12	46.13
NON-REVENUE.	\$3,793.96	\$20,151.43	\$13,578.11	\$5,245.50
Offsets to outlays	1,000.00	5,999.94	5,214.12	2,999.60
Departmental	1,000.00	5,999.94	5,214.12	2,999.60
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	11,000.00	6,000.00	—
Loans, general purposes	—	3,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	8,000.00	6,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	24.75	52.75	50.64	17.22
From sinking funds	—	—	—	—
All other	24.75	52.75	50.64	17.22
Refunds	89.49	56.15	18.79	166.62
Agency, trust, and investment	2,679.72	3,042.59	2,294.56	2,062.06
Taxes and licenses for State	826.50	1,120.89	921.12	823.23
Taxes for county	1,210.31	1,714.90	974.00	1,200.43
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	642.91	101.80	336.44	21.00
All other	—	105.00	63.00	17.40
RECAPITULATION.				
Revenue and offsets to outlays	\$42,659.44	\$42,048.78	\$40,069.00	\$29,670.78
Premiums	—	—	—	—
Municipal indebtedness	—	11,000.00	6,000.00	—
Transfers and refunds	114.24	108.90	69.43	183.84
Agency, trust, and investment	2,679.72	3,042.59	2,294.56	2,062.06
Total receipts	\$45,453.40	\$56,200.27	\$48,432.99	\$31,916.68
Balance on hand, including funds	19,412.43	2,030.41	1,440.51	7,808.98
GRAND TOTAL	\$64,865.83	\$58,230.68	\$49,873.50	\$39,725.66

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
Maintenance	\$44,272.05	\$31,142.05	\$28,514.46	\$24,536.26
<i>Departmental</i>	<i>43,760.95</i>	<i>31,075.05</i>	<i>27,387.56</i>	<i>24,368.26</i>
General government	1,099.27	1,213.37	1,163.16	990.24
Protection of persons and property	1,302.62	69.20	260.70	17.77
Health and sanitation	573.30	352.50	492.74	208.80
Highways	15,641.89	12,011.21	10,483.82	8,956.09
Charities	4,078.06	2,104.09	2,251.16	2,707.86
Soldiers' benefits	420.95	—	—	130.00
Schools	19,783.92	14,500.87	11,663.29	10,765.31
Libraries	230.65	213.81	151.09	50.00
Recreation	.95	1.13	1.01	10.89
Pensions	—	—	—	—
Unclassified	629.34	608.87	920.59	531.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>511.10</i>	<i>67.00</i>	<i>1,126.90</i>	<i>168.00</i>
Administration of trust funds	—	—	—	—
Interest	—	215.84	244.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>215.84</i>	<i>244.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,029.13	12,449.92	7,145.24	9,274.32
<i>Departmental</i>	<i>2,029.13</i>	<i>12,449.92</i>	<i>7,106.60</i>	<i>9,274.32</i>
General government	—	—	—	768.71
Protection of persons and property	—	—	—	20.74
Health and sanitation	—	—	—	—
Highways	2,000.05	12,449.92	7,106.60	6,171.67
Charities	—	—	—	—
Schools	29.08	—	—	2,313.20
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>38.64</i>	<i>—</i>
Municipal indebtedness	—	10,500.00	8,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>10,500.00</i>	<i>8,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	24.75	52.75	50.64	17.22
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>24.75</i>	<i>52.75</i>	<i>50.64</i>	<i>17.22</i>
Refunds	89.49	56.15	18.79	166.62
Agency, trust, and investment	2,683.85	3,021.29	2,263.24	2,059.06
<i>Taxes and licenses for State</i>	<i>326.50</i>	<i>1,120.89</i>	<i>921.12</i>	<i>823.23</i>
<i>Taxes for county</i>	<i>1,210.31</i>	<i>1,714.90</i>	<i>974.00</i>	<i>1,200.43</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>647.04</i>	<i>80.60</i>	<i>305.12</i>	<i>18.00</i>
<i>All other</i>	<i>—</i>	<i>105.00</i>	<i>63.00</i>	<i>17.40</i>
RECAPITULATION.				
Maintenance and interest	\$44,272.05	\$31,357.89	\$28,758.46	\$24,536.26
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,029.13	12,449.92	7,145.24	9,274.32
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	10,500.00	8,000.00	—
Transfers (except to sinking funds) and refunds	114.24	108.90	69.43	183.84
Agency, trust, and investment	2,683.85	3,021.29	2,263.24	2,059.06
Total payments	\$49,099.27	\$57,438.00	\$46,236.37	\$36,053.48
Balance on hand, including funds	15,766.56	792.68	3,637.13	3,672.18
GRAND TOTAL	\$64,865.83	\$58,230.68	\$49,873.50	\$39,725.66

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
REVENUE.	\$35,488.15	\$23,630.84	\$26,902.80	\$29,403.56
General	25,590.04	21,306.19	23,857.80	25,432.33
Taxes	13,450.22	7,842.35	12,167.93	12,336.14
Property, poll, and income	13,331.61	7,731.95	11,880.06	12,096.48
Corporation, bank, etc.	118.61	110.40	287.87	239.66
Licenses and permits	7.00	6.00	28.00	13.00
Fines and forfeits	26.25	240.00	32.00	—
Grants and gifts	12,106.57	13,217.84	11,629.87	13,083.19
For expenses	12,106.57	13,217.84	11,629.87	13,083.19
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,898.11	2,324.65	3,045.00	3,971.23
Special assessments	135.08	—	—	—
To meet expenses	335.08	—	—	—
To meet outlays	—	—	—	—
Privileges	1,040.35	655.41	671.71	489.28
Departmental	5,605.49	1,408.90	1,817.59	2,572.74
General government	115.75	21.80	27.00	128.75
Protection of persons and property	222.29	40.00	54.48	70.75
Health and sanitation	—	—	—	—
Highways	4,677.83	765.25	654.25	1,857.87
Charities	—	338.65	459.11	445.82
Soldiers' benefits	120.00	—	72.00	—
Schools	462.00	243.20	547.25	—
Libraries	2.62	—	1.50	2.90
Recreation	—	—	—	—
Unclassified	5.00	—	2.00	66.65
Public service enterprises	572.64	—	—	—
Electric light	—	—	—	—
Water	572.64	—	—	—
All other	—	—	—	—
Cemeteries	224.31	—	77.00	285.70
Interest	2,320.24	260.34	478.70	623.51
On sinking funds	—	—	—	—
On trust and investment funds	1,953.88	136.56	72.30	377.62
All other	366.36	123.78	406.40	245.89
NON-REVENUE.	\$19,043.56	\$4,539.40	\$23,460.38	\$11,570.00
Offsets to outlays	4,000.00	2,250.00	8,897.47	4,499.99
Departmental	4,000.00	2,250.00	8,897.47	4,499.99
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	12,000.00	—	12,000.00	3,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	12,000.00	—	12,000.00	3,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	96.16	72.30	411.88
From sinking funds	—	—	—	—
All other	—	96.16	72.30	411.88
Refunds	98.83	3.25	32.53	9.24
Agency, trust, and investment	2,944.73	2,189.99	2,458.08	3,648.89
Taxes and licenses for State	817.23	700.00	895.12	707.00
Taxes for county	683.17	1,304.77	1,371.92	1,037.41
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,324.33	130.62	96.24	1,904.48
All other	120.00	54.60	94.80	—
RECAPITULATION.				
Revenue and offsets to outlays	\$39,488.15	\$25,880.84	\$35,800.27	\$33,903.55
Premiums	—	—	—	—
Municipal indebtedness	12,000.00	—	12,000.00	3,000.00
Transfers and refunds	98.83	99.41	104.83	421.12
Agency, trust, and investment	2,944.73	2,189.99	2,458.08	3,648.89
Total receipts	\$54,531.71	\$28,170.24	\$50,363.18	\$40,973.56
Balance on hand, including funds	6,240.05	8,490.80	4,395.87	5,709.41
GRAND TOTAL	\$60,771.76	\$36,661.04	\$54,759.05	\$46,682.97

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
Maintenance	\$31,842.99	\$20,767.70	\$27,537.41	\$26,484.90
<i>Departmental</i>	<i>31,032.91</i>	<i>20,767.70</i>	<i>27,353.46</i>	<i>25,990.10</i>
General government	1,773.89	1,049.83	1,506.62	1,518.22
Protection of persons and property	1,307.44	247.04	413.52	745.54
Health and sanitation	213.85	223.88	1,293.50	371.00
Highways	12,354.50	7,489.99	9,823.67	9,591.83
Charities	1,192.76	1,754.97	3,571.65	3,122.50
Soldiers' benefits	380.00	—	60.00	70.00
Schools	12,252.24	9,430.14	9,912.79	8,774.56
Libraries	1,044.39	204.75	183.51	620.68
Recreation	195.85	.83	.95	112.83
Pensions	—	—	—	—
Unclassified	307.99	366.77	587.25	1,062.94
<i>Public service enterprises</i>	<i>351.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	351.66	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>464.42</i>	<i>—</i>	<i>183.95</i>	<i>494.80</i>
<i>Administration of trust funds</i>	<i>4.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	462.50	—	398.33	408.75
<i>Loans, general purposes</i>	<i>262.50</i>	<i>—</i>	<i>398.33</i>	<i>408.75</i>
<i>Loans, public service enterprises</i>	<i>200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,517.17	4,877.01	10,448.79	7,614.42
<i>Departmental</i>	<i>6,459.13</i>	<i>4,877.01</i>	<i>10,448.79</i>	<i>7,614.42</i>
General government	—	—	15.00	—
Protection of persons and property	—	—	—	74.50
Health and sanitation	586.84	—	—	—
Highways	5,800.00	3,000.56	10,368.79	7,539.92
Charities	—	—	—	—
Schools	72.29	1,876.45	65.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>58.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	58.04	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,250.00	—	13,000.00	4,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>250.00</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>—</i>	<i>12,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	96.16	72.30	411.88
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>96.16</i>	<i>72.30</i>	<i>411.88</i>
Refunds	98.83	3.25	32.53	9.24
Agency, trust, and investment	2,087.73	2,189.99	2,458.08	2,031.73
<i>Taxes and licenses for State</i>	<i>817.23</i>	<i>700.00</i>	<i>895.12</i>	<i>707.00</i>
<i>Taxes for county</i>	<i>683.17</i>	<i>1,304.77</i>	<i>1,371.92</i>	<i>1,037.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>467.33</i>	<i>130.62</i>	<i>96.24</i>	<i>287.32</i>
<i>All other</i>	<i>120.00</i>	<i>54.60</i>	<i>94.80</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$32,305.49	\$20,767.70	\$27,935.74	\$26,893.65
Permanent debt (except from sinking funds)	250.00	—	1,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,517.17	4,877.01	10,448.79	7,614.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	11,000.00	—	12,000.00	3,000.00
Transfers (except to sinking funds) and refunds	98.83	99.41	104.83	421.12
Agency, trust, and investment	2,087.73	2,189.99	2,458.08	2,031.73
Total payments	\$52,259.22	\$27,934.11	\$53,947.44	\$40,960.92
Balance on hand, including funds	8,512.54	8,726.93	811.61	5,722.05
GRAND TOTAL	\$60,771.76	\$36,661.04	\$54,759.05	\$46,682.97

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
REVENUE.	\$24,794.76	\$45,639.74	\$23,776.16	\$30,789.69
General	21,046.79	43,255.64	20,288.11	26,491.77
<i>Taxes</i>	<i>11,273.27</i>	<i>36,560.87</i>	<i>11,886.13</i>	<i>16,147.72</i>
Property, poll, and income	11,043.55	36,250.57	11,853.35	15,093.67
Corporation, bank, etc.	229.72	310.30	31.78	54.05
<i>Licenses and permits</i>	<i>7.00</i>	<i>43.50</i>	<i>9.00</i>	<i>30.00</i>
<i>Fines and forfeits</i>	<i>199.00</i>	<i>108.35</i>	—	<i>21.90</i>
<i>Grants and gifts</i>	<i>9,667.52</i>	<i>6,542.92</i>	<i>8,393.98</i>	<i>11,292.15</i>
For expenses	9,567.52	6,542.92	8,393.98	11,292.15
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	3,747.97	2,384.10	3,488.05	4,297.92
<i>Special assessments</i>	—	<i>56.39</i>	—	—
To meet expenses	—	56.39	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>593.08</i>	<i>747.66</i>	<i>528.42</i>	<i>541.94</i>
<i>Departmental</i>	<i>2,915.60</i>	<i>690.89</i>	<i>1,763.83</i>	<i>2,903.73</i>
General government	5.00	146.06	5.78	380.00
Protection of persons and property	16.51	15.78	11.48	86.09
Health and sanitation	—	1.75	—	—
Highways	1,348.16	—	532.30	1,248.48
Charities	1,545.83	523.33	547.99	941.95
Soldiers' benefits	—	—	—	240.00
Schools	—	—	660.40	—
Libraries	—	—	2.76	5.15
Recreation	—	—	—	—
Unclassified	—	3.97	3.12	2.06
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>10.42</i>	—	<i>339.41</i>	<i>51.75</i>
<i>Interest</i>	<i>228.97</i>	<i>889.16</i>	<i>556.39</i>	<i>800.50</i>
On sinking funds	—	—	—	—
On trust and investment funds	88.30	—	243.44	539.50
All other	140.67	889.16	612.95	261.00
NON-REVENUE.	\$23,565.34	\$22,836.12	\$11,093.55	\$23,362.35
Offsets to outlays	14,008.94	—	3,999.90	13,069.56
<i>Departmental</i>	<i>14,008.94</i>	—	<i>3,999.90</i>	<i>13,069.56</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,500.00	19,500.00	5,000.00	8,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>7,500.00</i>	<i>19,500.00</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	141.55	—	243.44	327.23
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	141.55	—	243.44	327.23
Refunds	2.49	224.01	13.96	272.08
Agency, trust, and investment	1,912.36	3,112.11	1,836.25	1,693.48
<i>Taxes and licenses for State</i>	<i>720.34</i>	<i>1,196.78</i>	<i>708.00</i>	<i>716.00</i>
<i>Taxes for county</i>	<i>1,028.94</i>	<i>1,807.33</i>	<i>713.74</i>	<i>730.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>91.08</i>	—	<i>355.91</i>	<i>247.48</i>
<i>All other</i>	<i>72.00</i>	<i>108.00</i>	<i>78.60</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$38,803.70	\$45,639.74	\$27,776.06	\$43,859.25
Premiums	—	—	—	—
Municipal indebtedness	7,500.00	19,500.00	5,000.00	8,000.00
Transfers and refunds	144.04	224.01	257.40	599.31
Agency, trust, and investment	1,912.36	3,112.11	1,836.25	1,693.48
Total receipts	\$48,360.10	\$68,475.86	\$34,869.71	\$54,152.04
Balance on hand, including funds	1,152.91	5,496.08	4,588.90	2,368.23
GRAND TOTAL	\$49,513.01	\$73,971.94	\$39,458.61	\$56,520.27

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
Maintenance	\$20,396.63	\$33,646.20	\$20,610.52	\$27,806.25
<i>Departmental</i>	20,228.67	33,636.20	20,168.09	27,691.00
General government	1,636.75	6,581.67	1,717.73	2,428.97
Protection of persons and property	72.87	1,571.59	314.14	600.05
Health and sanitation	715.95	709.58	483.91	421.53
Highways	6,976.06	6,201.08	5,471.29	9,809.52
Charities	3,198.40	5,360.32	2,793.09	3,673.00
Soldiers' benefits	—	82.00	—	758.05
Schools	7,119.48	12,234.72	8,508.00	8,897.03
Libraries	234.42	157.91	303.95	354.45
Recreation	.83	24.79	.77	20.24
Pensions	—	—	—	—
Unclassified	273.81	622.54	575.21	728.16
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	168.06	100.00	442.43	116.25
<i>Administration of trust funds</i>	—	—	—	—
Interest	189.09	1,899.64	202.04	138.73
<i>Loans, general purposes</i>	189.09	1,899.64	202.04	138.73
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	15,716.34	455.84	4,999.89	13,310.64
<i>Departmental</i>	15,666.34	455.84	4,999.89	13,310.64
General government	—	225.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	15,272.56	—	4,999.89	13,310.64
Charities	—	—	—	—
Schools	—	130.84	—	—
Libraries	32.66	—	—	—
Recreation	—	100.00	—	—
Unclassified	361.12	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	50.00	—	—	—
Municipal indebtedness	7,500.00	32,400.00	10,000.00	10,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,300.00	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	7,500.00	31,100.00	10,000.00	10,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	141.55	—	243.44	327.23
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	141.55	—	243.44	327.23
Refunds	2.49	224.01	13.96	272.08
Agency, trust, and investment	1,859.11	3,112.11	1,836.25	1,693.48
<i>Taxes and licenses for State</i>	720.34	1,196.78	708.00	716.00
<i>Taxes for county</i>	1,028.94	1,807.33	713.74	730.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	37.83	—	335.91	247.48
<i>All other</i>	72.00	108.00	78.60	—
RECAPITULATION.				
Maintenance and interest	\$20,585.72	\$35,545.84	\$20,812.56	\$27,944.98
Permanent debt (except from sinking funds)	—	1,300.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,716.34	455.84	4,999.89	13,310.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,500.00	31,100.00	10,000.00	10,000.00
Transfers (except to sinking funds) and refunds	144.04	224.01	257.40	599.31
Agency, trust, and investment	1,859.11	3,112.11	1,836.25	1,693.48
Total payments	\$45,805.21	\$71,737.80	\$37,906.10	\$53,548.41
Balance on hand, including funds	3,707.80	2,234.14	1,552.51	2,971.86
GRAND TOTAL	\$49,513.01	\$73,971.94	\$39,458.61	\$56,520.27

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
REVENUE.	\$35,842.93	\$23,642.44	\$27,990.69	\$27,635.21
General	27,995.59	20,687.24	25,445.21	23,438.91
<i>Taxes</i>	<i>17,112.61</i>	<i>9,526.42</i>	<i>16,806.07</i>	<i>9,664.85</i>
Property, poll, and income	16,604.58	9,497.96	16,243.91	9,646.76
Corporation, bank, etc.	508.03	28.46	562.16	18.09
<i>Licenses and permits</i>	<i>—</i>	<i>6.00</i>	<i>7.00</i>	<i>4.50</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>—</i>	<i>2.65</i>	<i>—</i>
<i>Grants and gifts</i>	<i>10,882.98</i>	<i>11,149.02</i>	<i>8,629.49</i>	<i>13,769.56</i>
For expenses	10,882.98	11,149.02	8,629.49	13,769.56
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>5.80</i>	<i>—</i>	<i>—</i>
Commercial	7,847.34	2,955.20	2,545.48	4,196.30
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>281.50</i>	<i>347.82</i>	<i>914.30</i>	<i>312.58</i>
<i>Departmental</i>	<i>7,145.58</i>	<i>2,423.61</i>	<i>1,363.75</i>	<i>3,664.66</i>
General government	—	59.39	32.95	—
Protection of persons and property	83.47	3.79	24.40	12.60
Health and sanitation	184.14	—	—	—
Highways	3,719.95	1,240.70	999.00	1,084.42
Charities	2,991.70	321.21	269.71	874.20
Soldiers' benefits	—	—	—	—
Schools	148.14	798.52	—	1,693.44
Libraries	6.80	—	37.69	—
Recreation	—	—	—	—
Unclassified	11.38	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>58.89</i>	<i>—</i>	<i>90.98</i>	<i>—</i>
<i>Interest</i>	<i>361.37</i>	<i>183.77</i>	<i>176.45</i>	<i>219.06</i>
On sinking funds	—	—	—	—
On trust and investment funds	214.26	75.11	—	18.20
All other	147.11	108.66	176.45	200.86
NON-REVENUE.	\$20,569.41	\$12,350.35	\$36,535.03	\$11,063.42
Offsets to outlays	5,000.00	2,996.56	23,160.87	3,800.00
<i>Departmental</i>	<i>5,000.00</i>	<i>2,996.56</i>	<i>23,160.87</i>	<i>3,800.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	7,600.00	10,000.00	6,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>2,600.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	42.50	—	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>42.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	14.33	34.04	56.99	78.81
Agency, trust, and investment	5,512.58	1,719.75	3,317.17	1,184.61
<i>Taxes and licenses for State</i>	<i>1,687.23</i>	<i>682.34</i>	<i>1,186.78</i>	<i>493.00</i>
<i>Taxes for county</i>	<i>2,766.42</i>	<i>1,037.41</i>	<i>1,886.39</i>	<i>691.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,058.93</i>	<i>—</i>	<i>150.40</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>93.60</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$40,842.93	\$26,639.00	\$51,151.56	\$31,435.21
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	7,600.00	10,000.00	6,000.00
Transfers and refunds	56.83	34.04	56.99	78.81
Agency, trust, and investment	5,512.58	1,719.75	3,317.17	1,184.61
Total receipts	\$56,412.34	\$35,992.79	\$64,525.72	\$38,698.63
<i>Balance on hand, including funds</i>	<i>9,189.22</i>	<i>7,005.19</i>	<i>4,776.32</i>	<i>1,029.49</i>
GRAND TOTAL	\$65,601.56	\$42,997.98	\$69,302.04	\$39,728.12

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
Maintenance	\$36,016.67	\$19,891.34	\$21,253.59	\$21,591.94
<i>Departmental</i>	<i>35,957.78</i>	<i>19,891.34</i>	<i>20,563.44</i>	<i>21,591.94</i>
General government	2,470.16	1,324.01	1,852.74	761.81
Protection of persons and property	731.00	199.97	685.01	135.65
Health and sanitation	850.51	227.50	336.50	227.06
Highways	12,292.13	8,066.13	8,721.86	7,130.04
Charities	8,241.00	881.10	1,165.75	1,838.12
Soldiers' benefits	75.00	—	—	—
Schools	10,520.31	8,655.00	7,042.17	11,432.83
Libraries	126.83	153.30	400.00	20.00
Recreation	51.55	7.27	34.13	.60
Pensions	—	—	—	—
Unclassified	599.29	377.06	325.28	45.83
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>58.89</i>	<i>—</i>	<i>690.15</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	243.34	333.20	663.61	249.28
<i>Loans, general purposes</i>	<i>243.34</i>	<i>333.20</i>	<i>663.61</i>	<i>249.28</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,000.08	7,816.79	25,563.48	5,204.86
<i>Departmental</i>	<i>8,000.08</i>	<i>7,816.79</i>	<i>25,563.48</i>	<i>5,204.86</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,000.08	7,816.79	25,504.06	5,204.86
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	59.42	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	5,200.00	14,200.00	6,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,200.00</i>	<i>4,200.00</i>	<i>700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	42.50	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>42.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	14.33	34.04	56.99	78.81
Agency, trust, and investment	5,684.34	1,794.86	3,257.75	1,184.61
<i>Taxes and licenses for State</i>	<i>1,687.23</i>	<i>682.84</i>	<i>1,186.78</i>	<i>493.00</i>
<i>Taxes for county</i>	<i>2,766.42</i>	<i>1,037.41</i>	<i>1,886.39</i>	<i>691.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,230.69</i>	<i>75.11</i>	<i>90.98</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>93.60</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$36,260.01	\$20,224.54	\$21,917.20	\$21,841.22
Permanent debt (except from sinking funds)	—	1,200.00	4,200.00	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,000.08	7,816.79	25,563.48	5,204.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	4,000.00	10,000.00	6,000.00
Transfers (except to sinking funds) and refunds	56.83	34.04	56.99	78.81
Agency, trust, and investment	5,684.34	1,794.86	3,257.75	1,184.61
Total payments	\$60,001.26	\$35,070.23	\$64,995.42	\$35,009.50
Balance on hand, including funds	5,600.30	7,927.75	4,306.62	4,718.62
GRAND TOTAL	\$65,601.56	\$42,997.98	\$69,302.04	\$39,728.12

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
REVENUE.	\$21,216.80	\$43,001.11	\$26,593.77	\$25,220.09
General	18,442.54	39,794.85	24,169.11	22,293.01
Taxes	7,813.38	31,672.66	9,682.38	10,816.86
Property, poll, and income	7,785.37	31,352.19	9,640.88	10,652.30
Corporation, bank, etc.	28.01	320.47	41.50	164.56
Licenses and permits	10.00	37.00	—	—
Fines and forfeits	—	25.00	5.00	—
Grants and gifts	10,619.16	8,041.90	14,481.73	11,476.15
For expenses	10,619.16	8,041.90	14,481.73	11,476.15
For outlays	—	—	—	—
All other	—	18.29	—	—
Commercial	2,774.26	3,206.26	2,424.66	2,927.08
Special assessments	169.09	—	—	—
To meet expenses	169.09	—	—	—
To meet outlays	—	—	—	—
Privileges	497.19	518.24	431.55	507.10
Departmental	1,659.47	2,346.60	1,750.64	1,761.19
General government	41.00	—	—	56.00
Protection of persons and property	16.40	11.60	37.60	10.23
Health and sanitation	88.57	—	260.71	—
Highways	1,500.00	810.00	904.23	1,495.35
Charities	—	175.00	452.10	65.55
Soldiers' benefits	—	—	96.00	120.00
Schools	—	1,350.00	—	—
Libraries	13.50	—	—	14.06
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	6.50
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	6.50
Cemeteries	105.12	3.00	—	5.00
Interest	343.39	338.42	242.47	647.29
On sinking funds	—	—	—	—
On trust and investment funds	149.95	—	—	163.80
All other	193.44	338.42	242.47	483.49
NON-REVENUE.	\$10,856.86	\$29,021.38	\$29,548.14	\$35,135.48
Offsets to outlays	3,950.58	3,997.47	21,288.40	22,837.29
Departmental	3,950.58	3,997.47	21,288.40	22,837.29
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	5,000.00	20,000.00	7,000.00	10,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,000.00	20,000.00	7,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	146.76	—	—	249.61
From sinking funds	—	—	—	—
All other	146.76	—	—	249.61
Refunds	71.43	2.00	50.22	23.81
Agency, trust, and investment	1,688.09	5,021.91	1,209.52	2,024.77
Taxes and licenses for State	704.00	1,879.00	511.56	689.46
Taxes for county	585.57	3,086.83	685.96	1,087.31
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	300.12	12.28	—	249.61
All other	98.40	43.80	12.00	98.40
RECAPITULATION.				
Revenue and offsets to outlays	\$25,167.38	\$46,998.58	\$47,882.17	\$48,057.38
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	20,000.00	7,000.00	10,000.00
Transfers and refunds	218.19	2.00	50.22	273.42
Agency, trust, and investment	1,688.09	5,021.91	1,209.52	2,024.77
Total receipts	\$32,073.66	\$72,022.49	\$56,141.91	\$60,355.57
Balance on hand, including funds	276.47	9,881.69	1,496.06	2,771.83
GRAND TOTAL	\$32,350.13	\$81,904.18	\$57,637.97	\$63,127.40

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
Maintenance	\$18,655.51	\$35,526.02	\$21,352.44	\$22,723.05
<i>Departmental</i>	<i>18,450.21</i>	<i>35,345.32</i>	<i>21,352.44</i>	<i>22,654.81</i>
General government	1,122.36	1,783.87	1,224.86	889.05
Protection of persons and property	608.45	1,158.45	373.85	245.67
Health and sanitation	788.40	222.00	940.71	563.90
Highways	5,748.78	15,720.04	9,128.01	9,297.27
Charities	802.82	3,212.89	1,481.08	799.50
Soldiers' benefits	—	—	96.00	120.00
Schools	8,832.14	12,010.29	7,946.93	10,197.80
Libraries	160.32	—	36.80	465.29
Recreation	.71	1.67	.60	.71
Pensions	—	—	—	—
Unclassified	366.23	1,236.11	123.60	75.62
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>38.24</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	38.24
Cemeteries	225.30	180.70	—	30.00
Administration of trust funds	—	—	—	—
Interest	152.75	470.56	217.98	395.00
Loans, general purposes	152.75	470.56	217.98	395.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	6,147.51	8,495.89	21,130.89	20,440.87
<i>Departmental</i>	<i>6,147.51</i>	<i>8,495.89</i>	<i>21,130.89</i>	<i>20,440.87</i>
General government	—	—	—	—
Protection of persons and property	280.00	—	—	—
Health and sanitation	776.32	—	—	—
Highways	5,041.19	7,993.94	21,105.09	20,440.87
Charities	—	—	—	—
Schools	50.00	152.00	25.80	—
Libraries	—	—	—	—
Recreation	—	349.95	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	5,000.00	20,000.00	13,000.00	11,000.00
From sinking funds	—	—	—	—
From revenue and other sources	—	—	1,000.00	1,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,000.00	20,000.00	12,000.00	10,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	146.76	—	—	249.61
To sinking funds from revenue	—	—	—	—
All other	146.76	—	—	249.61
Refunds	71.43	2.00	50.22	23.81
Agency, trust, and investment	1,691.28	5,021.91	1,209.52	1,938.96
Taxes and licenses for State	704.00	1,879.00	511.56	589.45
Taxes for county	585.57	3,086.83	685.96	1,087.31
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	303.31	12.28	—	163.80
All other	98.40	43.80	12.00	98.40
RECAPITULATION.				
Maintenance and interest	\$18,808.26	\$35,996.58	\$21,570.42	\$23,118.05
Permanent debt (except from sinking funds)	—	—	1,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,147.51	8,495.89	21,130.89	20,440.87
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	20,000.00	12,000.00	10,000.00
Transfers (except to sinking funds) and refunds	218.19	2.00	50.22	273.42
Agency, trust, and investment	1,691.28	5,021.91	1,209.52	1,938.96
Total payments	\$31,865.24	\$69,516.38	\$56,961.05	\$56,771.30
Balance on hand, including funds	484.89	12,387.80	676.92	6,356.10
GRAND TOTAL	\$32,350.13	\$81,904.18	\$57,637.97	\$63,127.40

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
REVENUE.	\$25,962.82	\$12,882.43	\$27,333.40	\$13,651.41
General	22,521.85	11,273.19	24,551.30	12,439.91
Taxes	14,155.44	8,216.74	9,790.66	8,592.31
Property, poll, and income	14,073.65	7,802.16	9,715.50	8,359.52
Corporation, bank, etc.	81.79	414.58	75.16	232.79
Licenses and permits	9.00	29.00	—	93.50
Fines and forfeits	—	—	—	—
Grants and gifts	8,357.41	3,027.45	14,760.64	3,754.10
For expenses	8,314.91	3,027.45	14,760.64	3,754.10
For outlays	42.50	—	—	—
All other	—	—	—	—
Commercial	3,440.97	1,609.24	2,782.10	1,211.50
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	313.49	832.98	427.35	699.49
Departmental	2,922.03	395.64	1,875.30	410.84
General government	11.50	.09	5.50	54.00
Protection of persons and property	4.48	5.93	17.66	15.22
Health and sanitation	—	—	—	—
Highways	1,869.30	27.74	459.41	—
Charities	575.30	216.88	317.60	303.95
Soldiers' benefits	—	120.00	—	—
Schools	458.88	25.00	1,073.89	—
Libraries	2.57	—	1.24	37.67
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	8.08	75.49	37.68	30.00
Interest	197.37	306.13	441.77	71.17
On sinking funds	—	—	—	—
On trust and investment funds	83.80	213.63	157.02	71.17
All other	113.57	91.50	284.75	—
NON-REVENUE.	\$13,925.90	\$5,101.64	\$9,851.09	\$11,939.76
Offsets to outlays	3,000.00	1,150.00	3,003.15	—
Departmental	3,000.00	1,150.00	3,003.15	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	8,000.00	—	4,979.00	8,500.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	8,000.00	—	4,979.00	8,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	87.47	—	337.29	8.33
From sinking funds	—	—	—	—
All other	87.47	—	337.29	8.33
Refunds	1.51	35.65	1.00	—
Agency, trust, and investment	2,836.92	3,915.99	1,530.65	3,431.43
Taxes and licenses for State	1,077.89	1,257.67	589.45	975.00
Taxes for county	1,729.01	2,495.33	864.51	1,871.50
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	30.02	162.99	76.69	584.93
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$28,962.82	\$14,032.43	\$30,336.55	\$13,651.41
Premiums	—	—	—	—
Municipal indebtedness	8,000.00	—	4,979.00	8,500.00
Transfers and refunds	88.98	35.65	338.29	8.33
Agency, trust, and investment	2,836.92	3,915.99	1,530.65	3,431.43
Total receipts	\$39,888.72	\$17,984.07	\$37,184.49	\$25,591.17
Balance on hand, including funds	5,972.24	9,723.40	175.74	1,023.20
GRAND TOTAL	\$45,860.96	\$27,707.47	\$37,360.23	\$26,614.37

Graded According to Population of 1930 — Continued.

PAYMENTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
Maintenance	\$23,261.32	\$14,417.41	\$18,341.65	\$14,009.29
<i>Departmental</i>	<i>23,236.92</i>	<i>14,193.10</i>	<i>18,303.97</i>	<i>13,733.29</i>
General government	1,262.55	876.82	990.80	1,369.34
Protection of persons and property	229.30	424.22	234.95	662.47
Health and sanitation	420.46	212.50	239.50	283.24
Highways	9,539.09	5,368.48	5,566.05	2,833.48
Charities	2,288.63	687.34	834.10	1,685.99
Soldiers' benefits	—	120.00	—	—
Schools	9,210.31	6,407.02	10,172.00	6,636.01
Libraries	180.51	29.59	152.24	192.81
Recreation	61.07	1.13	20.08	.95
Pensions	—	—	—	—
Unclassified	45.00	66.00	94.25	69.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>24.40</i>	<i>224.31</i>	<i>37.68</i>	<i>276.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	72.92	—	377.36	362.41
<i>Loans, general purposes</i>	<i>72.92</i>	<i>—</i>	<i>377.36</i>	<i>362.41</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,613.65	—	4,000.00	—
<i>Departmental</i>	<i>5,485.39</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	85.00	—	—	—
Health and sanitation	—	—	—	—
Highways	5,400.39	—	4,000.00	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>128.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,000.00	—	6,229.00	7,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,250.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,000.00</i>	<i>—</i>	<i>4,979.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	87.47	—	337.29	8.33
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>87.47</i>	<i>—</i>	<i>337.29</i>	<i>8.33</i>
Refunds	1.51	35.65	1.00	—
Agency, trust, and investment	2,836.92	4,093.30	1,650.38	3,494.27
<i>Taxes and licenses for State</i>	<i>1,077.89</i>	<i>1,257.67</i>	<i>589.45</i>	<i>975.00</i>
<i>Taxes for county</i>	<i>1,729.01</i>	<i>2,495.33</i>	<i>864.51</i>	<i>1,871.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>30.02</i>	<i>340.30</i>	<i>196.42</i>	<i>647.77</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$23,334.24	\$14,417.41	\$18,719.01	\$14,371.70
Permanent debt (except from sinking funds)	—	—	1,250.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,613.65	—	4,000.00	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	8,000.00	—	4,979.00	6,000.00
Transfers (except to sinking funds) and refunds	88.98	35.65	338.29	8.33
Agency, trust, and investment	2,836.92	4,093.30	1,650.38	3,494.27
Total payments	\$39,873.79	\$18,546.36	\$30,936.68	\$25,374.30
<i>Balance on hand, including funds</i>	<i>5,987.17</i>	<i>9,161.11</i>	<i>6,423.55</i>	<i>1,240.07</i>
GRAND TOTAL	\$45,860.96	\$27,707.47	\$37,360.23	\$26,614.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
REVENUE.	\$24,333.86	\$16,293.93	\$23,261.16	\$20,250.17
General	19,821.95	15,174.54	18,206.89	17,928.11
Taxes	9,900.49	7,903.22	10,441.85	7,186.54
Property, poll, and income	9,736.64	7,879.18	10,386.84	7,016.96
Corporation, bank, etc.	163.85	24.04	55.01	169.58
Licenses and permits	2.00	15.00	12.00	4.00
Fines and forfeits	—	10.00	—	—
Grants and gifts	9,919.46	7,246.32	7,753.04	10,737.57
For expenses	9,919.46	7,246.32	7,753.04	10,737.57
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	4,511.91	1,119.39	5,054.27	2,322.06
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	619.75	421.34	625.68	227.23
Departmental	1,551.07	594.41	4,020.89	1,725.79
General government	38.50	37.25	18.18	53.31
Protection of persons and property	5.23	14.25	26.15	—
Health and sanitation	—	—	—	—
Highways	395.25	346.00	3,313.25	1,536.98
Charities	714.21	189.00	—	134.00
Soldiers' benefits	48.00	—	—	—
Schools	—	—	662.61	—
Libraries	1.54	7.91	.70	—
Recreation . . . . .	.10	—	—	—
Unclassified	348.24	—	—	1.50
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	70.00	20.00	174.00	7.00
Interest	2,371.09	83.64	233.70	362.04
On sinking funds	—	—	—	—
On trust and investment funds	2,013.15	6.41	59.92	60.71
All other	357.94	77.23	173.78	301.33
NON-REVENUE.	\$11,367.30	\$16,516.02	\$6,391.79	\$5,969.23
Offsets to outlays	3,000.00	6,000.00	10.00	4,000.00
Departmental	3,000.00	6,000.00	10.00	4,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	5,000.00	8,650.00	3,000.00	—
Loans, general purposes	—	650.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded current year	—	—	—	—
Temporary loans (including revenue loans)	5,000.00	8,000.00	3,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	823.99	—	54.50	—
From sinking funds	—	—	—	—
All other	823.99	—	54.50	—
Refunds	35.12	35.10	36.91	93.29
Agency, trust, and investment	2,508.19	1,830.92	3,290.38	1,875.94
Taxes and licenses for State	665.45	663.34	971.00	639.34
Taxes for county	1,087.31	1,028.94	1,957.16	1,037.41
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	761.23	136.14	337.02	118.19
All other	94.20	2.50	25.20	81.00
RECAPITULATION.				
Revenue and offsets to outlays	\$27,333.86	\$22,293.93	\$23,271.16	\$24,250.17
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	8,650.00	3,000.00	—
Transfers and refunds	859.11	35.10	91.41	93.29
Agency, trust, and investment	2,508.19	1,830.92	3,290.38	1,875.94
Total receipts	\$35,701.16	\$32,809.95	\$29,652.95	\$26,219.40
Balance on hand, including funds	6,463.64	4,088.81	578.67	10,346.25
GRAND TOTAL	\$42,164.80	\$36,898.76	\$30,231.62	\$36,565.65

Graded According to Population of 1930 — Continued.

PAYMENTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
Maintenance	\$19,441.34	\$15,572.78	\$21,395.25	\$19,034.77
<i>Departmental</i>	<i>19,198.18</i>	<i>15,493.03</i>	<i>21,219.75</i>	<i>18,969.92</i>
General government	1,119.46	941.94	1,323.41	1,520.85
Protection of persons and property	244.09	124.14	217.92	436.31
Health and sanitation	255.95	160.00	171.88	214.80
Highways	5,407.63	5,199.15	10,122.98	6,638.53
Charities	1,413.50	1,141.38	790.68	1,750.47
Soldiers' benefits	48.00	—	—	—
Schools	9,325.72	7,193.67	7,827.21	7,796.95
Libraries	145.86	254.94	242.22	113.77
Recreation	.65	90.70	.89	49.13
Pensions	—	—	—	—
Unclassified	1,237.32	387.11	522.56	439.11
<i>Public service enterprises</i>	<i>74.62</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	74.62	—	—	—
<i>Cemeteries</i>	<i>100.60</i>	<i>79.75</i>	<i>175.60</i>	<i>74.85</i>
<i>Administration of trust funds</i>	<i>67.94</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	323.75	308.67	83.67	—
<i>Loans, general purposes</i>	<i>323.75</i>	<i>308.67</i>	<i>83.67</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,691.60	8,737.47	—	9,309.65
<i>Departmental</i>	<i>4,691.60</i>	<i>8,737.47</i>	<i>—</i>	<i>9,309.65</i>
General government	110.00	—	—	35.39
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,306.60	8,671.47	—	9,274.26
Charities	—	—	—	—
Schools	—	66.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	275.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	8,150.00	8,000.00	3,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,150.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>8,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	823.99	—	54.50	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>823.99</i>	<i>—</i>	<i>54.50</i>	<i>—</i>
Refunds	35.12	35.10	36.91	93.29
Agency, trust, and investment	2,691.13	1,837.33	3,295.80	1,909.44
<i>Taxes and licenses for State</i>	<i>565.45</i>	<i>663.34</i>	<i>971.00</i>	<i>639.34</i>
<i>Taxes for county</i>	<i>1,087.31</i>	<i>1,028.94</i>	<i>1,967.16</i>	<i>1,037.41</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>944.17</i>	<i>142.55</i>	<i>342.44</i>	<i>151.69</i>
<i>All other</i>	<i>94.20</i>	<i>2.50</i>	<i>25.20</i>	<i>81.00</i>
RECAPITULATION.				
Maintenance and interest	\$19,765.09	\$15,881.45	\$21,478.92	\$19,034.77
Permanent debt (except from sinking funds)	1,150.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,691.60	8,737.47	—	9,309.65
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,000.00	8,000.00	3,000.00	—
Transfers (except to sinking funds) and refunds	859.11	35.10	91.41	93.29
Agency, trust, and investment	2,691.13	1,837.33	3,295.80	1,909.44
Total payments	\$36,156.93	\$34,491.35	\$27,866.13	\$30,347.15
Balance on hand, including funds	6,007.87	2,407.41	2,365.49	6,218.50
GRAND TOTAL	\$42,164.80	\$36,898.76	\$30,231.62	\$36,565.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
REVENUE.	\$19,870.40	\$21,007.92	\$13,900.22	\$17,371.32
General	18,330.50	19,707.16	13,044.37	15,311.20
<i>Taxes</i>	<i>8,242.69</i>	<i>16,492.09</i>	<i>6,094.64</i>	<i>7,897.88</i>
Property, poll, and income	8,226.02	14,252.32	5,934.45	7,868.17
Corporation, bank, etc.	16.67	2,239.77	160.09	29.71
<i>Licenses and permits</i>	<i>18.00</i>	<i>6.00</i>	<i>3.50</i>	<i>—</i>
<i>Fines and forfeits</i>	<i>80.60</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>9,989.31</i>	<i>3,204.07</i>	<i>6,946.33</i>	<i>7,413.32</i>
For expenses	9,989.31	3,204.07	6,946.33	7,413.32
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	1,539.90	1,300.76	855.85	2,060.12
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>227.99</i>	<i>427.42</i>	<i>414.39</i>	<i>312.38</i>
<i>Departmental</i>	<i>1,216.07</i>	<i>255.29</i>	<i>294.26</i>	<i>1,396.10</i>
General government	—	—	25.92	126.00
Protection of persons and property	25.00	17.79	15.30	7.70
Health and sanitation	—	—	—	—
Highways	421.25	5.00	204.15	—
Charities	315.95	—	45.00	258.00
Soldiers' benefits	—	—	—	—
Schools	451.37	230.00	—	864.14
Libraries	—	2.50	.89	—
Recreation	—	—	—	—
Unclassified	2.50	—	3.00	140.26
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>32.50</i>	<i>81.29</i>
<i>Interest</i>	<i>95.84</i>	<i>618.05</i>	<i>114.70</i>	<i>270.35</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	44.76	174.89
All other	95.84	618.05	69.94	95.46
NON-REVENUE.	\$13,519.91	\$10,958.83	\$13,151.63	\$21,955.51
Offsets to outlays	6,499.00	2,100.00	6,334.28	11,398.83
<i>Departmental</i>	<i>6,499.00</i>	<i>2,100.00</i>	<i>6,334.28</i>	<i>11,398.83</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	5,000.00	5,513.88	8,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>1,600.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>913.88</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	59.00	315.56
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>59.00</i>	<i>315.56</i>
Refunds	95.97	182.35	15.12	—
Agency, trust, and investment	924.94	3,676.48	1,229.35	2,241.12
<i>Taxes and licenses for State</i>	<i>379.67</i>	<i>1,367.76</i>	<i>471.56</i>	<i>579.50</i>
<i>Taxes for county</i>	<i>514.47</i>	<i>2,247.52</i>	<i>685.96</i>	<i>1,087.31</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>71.83</i>	<i>537.11</i>
<i>All other</i>	<i>30.80</i>	<i>61.20</i>	<i>—</i>	<i>37.20</i>
RECAPITULATION				
Revenue and offsets to outlays	\$26,369.40	\$23,107.92	\$20,234.50	\$28,770.15
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	5,000.00	5,513.88	8,000.00
Transfers and refunds	95.97	182.35	74.12	315.56
Agency, trust, and investment	924.94	3,676.48	1,229.35	2,241.12
Total receipts	\$33,390.31	\$31,966.75	\$27,051.85	\$39,326.83
<i>Balances on hand, including funds</i>	<i>2,612.98</i>	<i>4,090.30</i>	<i>1,475.31</i>	<i>602.15</i>
GRAND TOTAL	\$36,003.29	\$36,057.05	\$28,527.16	\$39,928.98

Graded According to Population of 1930 — Continued.

PAYMENTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
Maintenance	\$17,479.56	\$15,293.91	\$13,203.31	\$15,229.55
<i>Departmental</i>	17,418.06	15,293.91	13,140.31	15,113.54
General government	1,178.06	721.35	1,303.16	956.79
Protection of persons and property	110.18	79.20	25.00	401.16
Health and sanitation	140.38	211.75	368.05	240.00
Highways	7,661.13	7,993.74	3,960.27	6,292.60
Charities	1,399.03	557.00	420.00	848.70
Soldiers' benefits	—	—	—	—
Schools	6,612.25	5,478.42	6,924.85	6,167.95
Libraries	—	73.76	60.00	106.43
Recreation . . . . .	.48	48.79	.48	12.29
Pensions	—	—	—	—
Unclassified	316.55	129.90	78.50	87.62
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	61.50	—	63.00	116.01
<i>Administration of trust funds</i>	—	—	—	—
Interest	399.50	106.18	110.50	214.31
<i>Loans, general purposes</i>	399.50	106.18	110.50	214.31
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	8,289.89	4,300.00	9,798.19	13,483.40
<i>Departmental</i>	8,289.89	4,300.00	9,798.19	13,416.09
General government	—	—	6.74	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,289.89	4,300.00	9,791.45	13,416.09
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	67.31
Municipal indebtedness	7,000.00	5,000.00	3,000.00	8,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	6,000.00	5,000.00	3,000.00	8,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	59.00	315.56
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	59.00	315.56
Refunds	95.97	182.35	15.12	—
Agency, trust, and investment	924.94	3,676.48	1,240.11	2,100.45
<i>Taxes and licenses for State</i>	379.67	1,367.56	471.56	579.50
<i>Taxes for county</i>	514.47	2,247.72	685.96	1,087.31
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	82.59	396.44
<i>All other</i>	30.80	61.20	—	37.20
RECAPITULATION.				
Maintenance and interest	\$17,879.06	\$15,400.09	\$13,313.81	\$15,443.86
Permanent debt (except from sinking funds)	1,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,289.89	4,300.00	9,798.19	13,483.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	5,000.00	3,000.00	8,000.00
Transfers (except to sinking funds) and refunds	95.97	182.35	74.12	315.56
Agency, trust, and investment	924.94	3,676.48	1,240.11	2,100.45
Total payments	\$34,189.86	\$28,558.92	\$27,426.23	\$39,343.27
<i>Balance on hand, including funds</i>	1,813.43	7,498.13	1,100.93	585.71
GRAND TOTAL	\$36,003.29	\$36,057.05	\$28,527.16	\$39,928.98

TABLE I. — *Summary of Financial Transactions Towns*

RECEIPTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
REVENUE.	\$5,507.68	\$14,098.14	\$20,281.13	\$17,801.17
General	4,853.39	12,589.37	17,968.64	17,030.56
<i>Taxes</i>	<i>3,327.47</i>	<i>4,824.47</i>	<i>8,400.95</i>	<i>8,781.14</i>
Property, poll, and income	3,290.79	4,785.41	8,225.29	8,685.79
Corporation, bank, etc.	36.68	39.06	175.66	45.35
<i>Licenses and permits</i>	<i>76.00</i>	—	<i>5.00</i>	—
<i>Fines and forfeits</i>	—	—	—	—
<i>Grants and gifts</i>	<i>1,449.92</i>	<i>7,764.90</i>	<i>9,562.69</i>	<i>8,299.42</i>
For expenses	1,449.92	7,764.90	7,562.69	8,299.42
For outlays	—	—	2,000.00	—
<i>All other</i>	—	—	—	—
Commercial	654.29	1,508.77	2,312.49	770.61
<i>Special assessments</i>	—	—	<i>7.63</i>	—
To meet expenses	—	—	7.63	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>290.46</i>	<i>254.37</i>	<i>225.75</i>	<i>275.98</i>
<i>Departmental</i>	<i>347.46</i>	<i>380.66</i>	<i>1,784.66</i>	<i>422.17</i>
General government	34.30	112.50	1.00	6.00
Protection of persons and property	1.16	1.10	2.15	40.00
Health and sanitation	—	260.71	—	—
Highways	—	—	1,555.94	376.17
Charities	192.00	—	186.72	—
Soldiers' benefits	120.00	—	—	—
Schools	—	6.25	—	—
Libraries	—	—	1.35	—
Recreation	—	—	—	—
Unclassified	—	—	37.50	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>71.06</i>	—
<i>Interest</i>	<i>16.37</i>	<i>873.84</i>	<i>223.39</i>	<i>72.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	800.00	53.88	—
All other	16.37	73.84	169.51	72.46
NON-REVENUE.	\$3,526.75	\$13,109.62	\$7,736.44	\$17,887.32
Offsets to outlays	—	5,999.88	6,681.45	7,729.76
<i>Departmental</i>	—	<i>5,999.88</i>	<i>6,681.45</i>	<i>7,729.76</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,500.00	5,900.00	—	8,720.00
<i>Loans, general purposes</i>	—	<i>400.00</i>	—	<i>720.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>2,500.00</i>	<i>5,500.00</i>	—	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	200.00	54.74	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>200.00</i>	<i>54.74</i>	—
Refunds	359.01	1.00	14.00	294.32
Agency, trust, and investment	667.74	1,008.74	986.25	1,143.24
<i>Taxes and licenses for State</i>	<i>243.00</i>	<i>455.56</i>	<i>361.50</i>	<i>548.45</i>
<i>Taxes for county</i>	<i>415.89</i>	<i>475.83</i>	<i>356.87</i>	<i>594.79</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>23.95</i>	<i>234.88</i>	—
<i>All other</i>	<i>8.85</i>	<i>53.40</i>	<i>33.00</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$5,507.68	\$20,098.02	\$26,962.58	\$25,530.93
Premiums	—	5,900.00	—	8,720.00
Municipal indebtedness	2,500.00	201.00	68.74	294.32
Transfers and refunds	359.01	1,008.74	986.25	1,143.24
Agency, trust, and investment	667.74	—	—	—
Total receipts	\$9,034.43	\$27,207.76	\$28,017.57	\$35,688.49
Balance on hand, including funds	<i>1,858.91</i>	<i>2,082.55</i>	<i>3,449.66</i>	<i>1,161.78</i>
GRAND TOTAL	\$10,893.34	\$29,290.31	\$36,467.23	\$36,850.27

Graded According to Population of 1930 — Continued.

PAYMENTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
Maintenance	\$6,254.03	\$12,558.59	\$17,112.81	\$12,133.12
<i>Departmental</i>	<i>6,229.03</i>	<i>12,534.88</i>	<i>16,987.01</i>	<i>12,121.52</i>
General government	829.93	1,310.65	1,504.46	763.51
Protection of persons and property	46.38	208.11	499.30	198.34
Health and sanitation	51.00	235.95	171.46	148.28
Highways	—	4,321.16	6,117.40	5,457.84
Charities	1,595.90	278.36	987.82	93.52
Soldiers' benefits	120.00	60.00	—	—
Schools	3,431.70	5,756.87	6,983.14	4,709.61
Libraries	60.78	5.00	118.87	75.00
Recreation	.36	.42	.36	.48
Pensions	—	—	—	—
Unclassified	92.98	358.36	601.20	574.94
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>25.00</i>	<i>18.66</i>	<i>125.80</i>	<i>11.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.05</i>	<i>—</i>	<i>—</i>
Interest	295.35	167.26	—	255.50
<i>Loans, general purposes</i>	<i>295.35</i>	<i>167.26</i>	<i>—</i>	<i>255.50</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	—	7,453.38	9,004.70	11,615.56
<i>Departmental</i>	<i>—</i>	<i>7,453.38</i>	<i>9,004.70</i>	<i>11,615.56</i>
General government	—	101.50	—	75.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	7,351.88	9,004.70	9,920.87
Charities	—	—	—	—
Schools	—	—	—	1,619.69
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,850.00	5,500.00	5,000.00	8,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>350.00</i>	<i>—</i>	<i>—</i>	<i>700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,500.00</i>	<i>5,500.00</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	200.00	54.74	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>200.00</i>	<i>54.74</i>	<i>—</i>
Refunds	359.01	1.00	14.00	294.32
Agency, trust, and investment	667.74	1,008.74	985.39	1,143.24
<i>Taxes and licenses for State</i>	<i>243.00</i>	<i>455.56</i>	<i>361.60</i>	<i>548.45</i>
<i>Taxes for county</i>	<i>415.89</i>	<i>475.83</i>	<i>356.87</i>	<i>594.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>23.95</i>	<i>234.02</i>	<i>—</i>
<i>All other</i>	<i>8.85</i>	<i>53.40</i>	<i>33.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$6,549.38	\$12,725.85	\$17,112.81	\$12,388.62
Permanent debt (except from sinking funds)	350.00	—	—	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	7,453.38	9,004.70	11,615.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	2,500.00	5,500.00	5,000.00	8,000.00
Transfers (except to sinking funds) and refunds	359.01	201.00	68.74	294.32
Agency, trust, and investment	667.74	1,008.74	985.39	1,143.24
Total payments	\$10,426.13	\$26,888.97	\$32,171.64	\$34,141.74
<i>Balance on hand, including funds</i>	<i>467.21</i>	<i>2,401.34</i>	<i>4,295.59</i>	<i>2,708.53</i>
GRAND TOTAL	\$10,893.34	\$29,290.31	\$36,467.23	\$36,850.27

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
REVENUE.	\$13,430.97	\$18,692.11	\$6,282.19	\$9,009.68
General	13,081.30	18,100.86	6,013.90	8,151.58
<i>Taxes</i>	<i>11,873.87</i>	<i>10,553.88</i>	<i>2,855.58</i>	<i>3,748.20</i>
Property, poll, and income	11,792.66	10,390.87	2,830.49	3,736.42
Corporation, bank, etc.	81.21	163.01	25.09	11.78
<i>Licenses and permits</i>	<i>5.00</i>	<i>5.00</i>	—	<i>1.00</i>
<i>Fines and forfeits</i>	—	—	—	—
<i>Grants and gifts</i>	<i>1,202.43</i>	<i>7,541.98</i>	<i>3,158.32</i>	<i>4,402.38</i>
For expenses	1,202.43	7,541.98	3,158.32	4,402.38
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	349.67	591.25	268.29	858.10
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>27.48</i>	<i>215.09</i>	<i>127.09</i>	<i>236.83</i>
<i>Departmental</i>	<i>28.25</i>	<i>294.00</i>	<i>120.20</i>	<i>371.60</i>
General government	—	—	—	—
Protection of persons and property	—	—	8.20	.60
Health and sanitation	—	—	10.00	—
Highways	28.25	—	—	371.00
Charities	—	281.00	102.00	—
Soldiers' benefits	—	—	—	—
Schools	—	13.00	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>282.50</i>	—	—	—
Electric light	—	—	—	—
Water	250.00	—	—	—
All other	32.50	—	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>11.44</i>	<i>82.16</i>	<i>21.00</i>	<i>249.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	133.71
All other	11.44	82.16	21.00	115.96
NON-REVENUE.	\$8,271.67	\$5,186.93	\$582.49	\$3,348.28
Offsets to outlays	—	—	—	2,500.00
<i>Departmental</i>	—	—	—	<i>2,500.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	3,000.00	4,000.00	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>3,000.00</i>	<i>4,000.00</i>	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	—	—
<i>From sinking funds</i>	—	—	—	—
All other	—	—	—	—
Refunds	19.50	10.41	17.53	17.14
Agency, trust, and investment	5,252.17	1,176.52	564.96	831.14
<i>Taxes and licenses for State</i>	<i>1,717.12</i>	<i>469.66</i>	<i>214.78</i>	<i>316.67</i>
<i>Taxes for county</i>	<i>3,535.05</i>	<i>685.96</i>	<i>342.98</i>	<i>514.47</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	—
All other	—	21.00	7.20	—
RECAPITULATION.				
Revenue and offsets to outlays	\$13,430.97	\$18,692.11	\$6,282.19	\$11,509.68
Premiums	—	—	—	—
Municipal indebtedness	3,000.00	4,000.00	—	—
Transfers and refunds	19.50	10.41	17.53	17.14
Agency, trust, and investment	5,252.17	1,176.52	564.96	831.14
Total receipts	\$21,702.64	\$23,879.04	\$6,864.68	\$12,357.96
Balance on hand, including funds	4,520.51	1,074.67	56.28	8,998.54
GRAND TOTAL	\$26,223.15	\$24,953.71	\$6,920.96	\$21,356.50

Graded According to Population of 1930—Continued.

PAYMENTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
Maintenance	\$11,581.53	\$11,760.97	\$5,638.03	\$7,978.71
<i>Departmental</i>	8,214.84	11,738.07	5,605.53	7,963.71
General government	2,226.25	1,067.46	697.53	807.59
Protection of persons and property	517.42	174.29	39.54	24.35
Health and sanitation	59.66	70.50	53.00	64.00
Highways	2,060.17	5,406.22	1,274.68	3,659.63
Charities	—	399.00	946.59	—
Soldiers' benefits	—	—	—	—
Schools	3,178.08	4,342.12	2,494.47	3,290.80
Libraries	115.49	—	—	—
Recreation	1.37	.42	.24	.24
Pensions	—	—	—	—
Unclassified	56.50	278.06	99.48	117.10
<i>Public service enterprises</i>	3,166.59	22.90	—	—
Electric light	357.50	—	—	—
Water	2,303.94	—	—	—
All other	505.15	22.90	—	—
<i>Cemeteries</i>	200.00	—	32.50	15.00
<i>Administration of trust funds</i>	—	—	—	—
Interest	70.00	378.22	—	—
<i>Loans, general purposes</i>	70.00	378.22	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	3,647.32	999.74	94.38	3,000.00
<i>Departmental</i>	—	999.74	—	3,000.00
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	999.74	—	3,000.00
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	3,647.32	—	—	—
Electric light	3,647.32	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	94.38	—
Municipal indebtedness	3,000.00	9,000.00	—	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	3,000.00	9,000.00	—	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	—	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	—
Refunds	19.50	10.41	17.53	17.14
Agency, trust, and investment	5,252.17	1,176.52	564.96	964.85
<i>Taxes and licenses for State</i>	1,717.12	469.56	214.78	316.67
<i>Taxes for county</i>	3,535.05	685.96	342.98	514.47
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	133.71
<i>All other</i>	—	21.00	7.20	—
RECAPITULATION.				
Maintenance and interest	\$11,651.53	\$12,139.19	\$5,638.03	\$7,978.71
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,647.32	999.74	94.38	3,000.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	9,000.00	—	—
Transfers (except to sinking funds) and refunds	19.50	10.41	17.53	17.14
Agency, trust, and investment	5,252.17	1,176.52	564.96	964.85
Total payments	\$23,570.52	\$23,325.86	\$6,314.90	\$11,960.70
Balance on hand, including funds	2,652.63	1,627.85	606.06	9,395.80
GRAND TOTAL	\$26,223.15	\$24,953.71	\$6,920.96	\$21,356.50

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Prescott POPULATION 48
REVENUE.		\$9,665.39
General		9,532.10
<i>Taxes</i>		2,343.23
Property, poll, and income		2,339.76
Corporation, bank, etc.		3.47
<i>Licenses and permits</i>		—
<i>Fines and forfeits</i>		—
<i>Grants and gifts</i>		7,188.87
For expenses		7,188.87
For outlays		—
All other		—
Commercial		133.29
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		30.77
<i>Departmental</i>		4.00
General government		4.00
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		25.00
<i>Interest</i>		73.52
On sinking funds		—
On trust and investment funds		40.40
All other		33.12
NON-REVENUE.		\$591.77
Offsets to outlays		—
<i>Departmental</i>		—
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
Loans, general purposes		—
Loans, public service enterprises		—
Loans, cemeteries		—
Bonds, refunded, current year		—
Temporary loans (including revenue loans)		—
Unpaid warrants or orders, current year		—
Premiums		—
Transfers		—
From sinking funds		—
All other		—
Refunds		41.62
Agency, trust, and investment		550.15
Taxes and licenses for State		107.89
Taxes for county		217.46
Reimbursements for grade crossings		—
Sinking and other permanent funds		214.60
All other		10.20
RECAPITULATION.		
Revenue and offsets to outlays		\$9,665.39
Premiums		—
Municipal indebtedness		—
Transfers and refunds		41.62
Agency, trust, and investment		550.15
Total receipts		\$10,257.16
Balance on hand, including funds		2,642.89
GRAND TOTAL		\$12,900.15

Graded According to Population of 1930 — Continued.

PAYMENTS.		Prescott POPULATION 48
Maintenance		\$10,118.25
<i>Departmental</i>		<i>10,056.45</i>
General government		626.23
Protection of persons and property		128.55
Health and sanitation		8.97
Highways		4,612.54
Charities		2,199.94
Soldiers' benefits		—
Schools		2,336.57
Libraries		—
Recreation		.12
Pensions		—
Unclassified		143.53
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>61.80</i>
Administration of trust funds		—
Interest		—
Loans, general purposes		—
Loans, public service enterprises		—
Loans, cemeteries		—
Outlays		—
<i>Departmental</i>		<i>—</i>
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		<i>—</i>
Electric light		—
Water		—
All other		—
Cemeteries		—
Municipal indebtedness		—
From sinking funds		—
From revenue and other sources		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		—
Warrants or orders, previous years		—
Transfers		—
To sinking funds from revenue		—
All other		—
Refunds		41.62
Agency, trust, and investment		550.15
Taxes and licenses for State		107.89
Taxes for county		217.46
Expenditures for grade crossings		—
Sinking and other permanent funds		214.60
All other		10.20
RECAPITULATION.		
Maintenance and interest		\$10,118.25
Permanent debt (except from sinking funds)		—
Sinking fund requirements from revenue		—
Outlays		—
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		—
Transfers (except to sinking funds) and refunds		41.62
Agency, trust, and investment		550.15
Total payments		\$10,710.02
Balance on hand, including funds		2,190.13
GRAND TOTAL		\$12,900.15

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (233 TOWNS).		POPULATION 394,732
REVENUE.		\$22,967,055.80
General		18,790,170.64
<i>Taxes</i>		16,010,674.09
Property, poll, and income		15,494,950.14
Corporation, bank, etc.		515,723.95
<i>Licenses and permits</i>		38,948.12
<i>Fines and forfeits</i>		39,959.71
<i>Grants and gifts</i>		2,697,837.96
For expenses		2,664,003.67
For outlays		33,834.29
<i>All other</i>		2,760.76
Commercial		4,176,885.16
<i>Special assessments</i>		42,571.48
To meet expenses		28,751.50
To meet outlays		13,819.98
<i>Privileges</i>		740,633.49
<i>Departmental</i>		1,406,868.24
General government		52,979.30
Protection of persons and property		22,740.10
Health and sanitation		30,871.06
Highways		312,248.79
Charities		658,363.44
Soldiers' benefits		44,452.21
Schools		253,738.42
Libraries		9,654.37
Recreation		7,877.42
Unclassified		13,943.13
<i>Public service enterprises</i>		1,377,627.30
Electric light		500,934.70
Water		868,110.34
All other		8,582.26
<i>Cemeteries</i>		97,741.69
<i>Interest</i>		511,442.96
On sinking funds		3,028.29
On trust and investment funds		207,644.54
All other		300,770.13
NON-REVENUE.		\$16,932,185.65
Offsets to outlays		1,393,441.31
<i>Departmental</i>		1,371,715.04
<i>Public service enterprises</i>		21,726.27
<i>Cemeteries</i>		—
Municipal indebtedness		12,274,465.03
<i>Loans, general purposes</i>		199,620.00
<i>Loans, public service enterprises</i>		77,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		11,946,690.23
<i>Unpaid warrants or orders, current year</i>		51,013.82
<i>Premiums</i>		140.98
Transfers		164,345.07
<i>From sinking funds</i>		9,000.00
<i>All other</i>		155,345.07
Refunds		69,008.32
Agency, trust, and investment		3,030,925.92
<i>Taxes and licenses for State</i>		976,388.52
<i>Taxes for county</i>		1,107,162.71
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		903,027.78
<i>All other</i>		44,346.91
RECAPITULATION.		
Revenue and offsets to outlays		\$24,360,497.11
Premiums		140.98
Municipal indebtedness		12,274,324.05
Transfers and refunds		233,353.39
Agency, trust, and investment		3,030,925.92
Total receipts		\$39,899,241.45
Balance on hand, including funds		3,669,010.66
GRAND TOTAL		\$43,568,252.11

¹ Includes \$491.11 from administration of trust funds.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (233 TOWNS).

POPULATION
394,732

Maintenance	\$20,058,757.80
<i>Departmental</i>	<i>18,969,624.16</i>
General government	1,320,149.36
Protection of persons and property	1,590,331.39
Health and sanitation	753,866.73
Highways	4,061,227.40
Charities	2,579,969.13
Soldiers' benefits	273,054.29
Schools	7,582,648.51
Libraries	287,128.97
Recreation	141,047.04
Pensions	5,158.37
Unclassified	375,042.97
<i>Public service enterprises</i>	<i>895,238.37</i>
Electric light	400,793.49
Water	485,109.13
All other	9,335.75
<i>Cemeteries</i>	<i>191,877.70</i>
<i>Administration of trust funds</i>	<i>1,917.57</i>
Interest	879,177.94
<i>Loans, general purposes</i>	<i>671,835.71</i>
<i>Loans, public service enterprises</i>	<i>207,342.23</i>
<i>Loans, cemeteries</i>	
Outlays	3,346,927.39
<i>Departmental</i>	<i>2,985,631.86</i>
General government	46,719.92
Protection of persons and property	92,297.55
Health and sanitation	149,895.42
Highways	2,195,494.89
Charities	3,234.87
Schools	415,866.00
Libraries	3,693.25
Recreation	56,646.96
Unclassified	21,782.91
<i>Public service enterprises</i>	<i>332,232.72</i>
Electric light	67,682.33
Water	264,500.39
All other	50.00
<i>Cemeteries</i>	<i>29,062.81</i>
Municipal indebtedness	13,162,253.69
<i>From sinking funds</i>	<i>8,000.00</i>
<i>From revenue and other sources</i>	<i>1,486,213.63</i>
<i>Bonds refunded, current year</i>	
<i>Temporary loans (including revenue loans)</i>	<i>11,625,082.64</i>
<i>Warrants or orders, previous years</i>	<i>41,957.42</i>
Transfers	164,345.07
<i>To sinking funds from revenue</i>	<i>800.00</i>
<i>All other</i>	<i>163,545.07</i>
Refunds	69,008.32
Agency, trust, and investment	2,995,373.36
<i>Taxes and licenses for State</i>	<i>976,588.52</i>
<i>Taxes for county</i>	<i>1,099,884.22</i>
<i>Expenditures for grade crossings</i>	
<i>Sinking and other permanent funds</i>	<i>878,840.97</i>
<i>All other</i>	<i>40,259.65</i>

RECAPITULATION.

Maintenance and interest	\$20,937,935.74
Permanent debt (except from sinking funds)	¹ 1,486,213.63
Sinking fund requirements from revenue	800.00
Outlays	3,346,927.39
Permanent debt from sinking funds	9,000.00
Bonds refunded, current year	—
Temporary loans	11,667,040.06
Transfers (except to sinking funds) and refunds	232,553.39
Agency, trust, and investment	2,995,373.36
Total payments	\$40,675,843.57
<i>Balance on hand, including funds</i>	<i>2,892,408.54</i>
GRAND TOTAL	\$43,568,252.11

¹ Includes \$2,854.78 paid from proceeds of sale of electric light plants; \$1,409.90 paid from proceeds of sale of street railway; \$1,120 paid to the county for debt incurred for bridge purposes; \$125 paid from offsets to outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Monson	\$109,000.00	\$72,000.00	\$7,000.00	\$30,000.00	—
Falmouth	569,000.00	340,000.00	154,000.00	75,000.00	—
Seekonk	96,500.00	96,500.00	—	—	—
Blackstone	62,000.00	23,000.00	—	39,000.00	—
Leicester	102,425.53	41,875.00	—	58,250.00	\$2,300.53
Longmeadow	444,500.00	351,000.00	3,500.00	90,000.00	—
Westport	152,280.00	37,280.00	—	115,000.00	—
Dudley	74,000.00	26,000.00	28,000.00	20,000.00	—
Dalton	124,500.00	104,500.00	—	20,000.00	—
Templeton	118,000.00	68,000.00	—	50,000.00	—
Acushnet	110,548.00	20,548.00	—	90,000.00	—
Medfield	284,000.00	59,000.00	200,000.00	25,000.00	—
Lee	106,000.00	16,000.00	—	90,000.00	—
Wilmington	473,500.00	3,500.00	325,000.00	145,000.00	—
Oxford	137,500.00	58,000.00	—	79,500.00	—
Swansea	96,000.00	86,000.00	—	10,000.00	—
Williamstown	69,000.00	69,000.00	—	—	—
Holden	173,350.00	101,000.00	57,350.00	15,000.00	—
Provincetown	167,000.00	81,000.00	31,000.00	55,000.00	—
Warren	113,000.00	53,000.00	—	60,000.00	—
Nantucket	352,500.00	306,500.00	46,000.00	—	—
Rockport	258,000.00	154,000.00	54,000.00	50,000.00	—
Westford	106,900.00	76,900.00	—	30,000.00	—
East Bridgewater	136,500.00	30,000.00	43,500.00	63,000.00	—
Wrentham	54,317.91	25,000.00	28,000.00	—	1,317.91
Barre	—	—	—	—	—
Holbrook	137,500.00	82,500.00	—	55,000.00	—
Sharon	297,500.00	162,500.00	5,000.00	130,000.00	—
Weston	456,700.00	208,000.00	248,000.00	—	700.00
East Longmeadow	96,548.75	32,000.00	19,500.00	38,187.40	6,861.35
West Bridgewater	55,995.00	—	35,995.00	20,000.00	—
Bellingham	57,000.00	27,000.00	—	30,000.00	—
Medway	143,000.00	51,000.00	45,000.00	47,000.00	—
Dighton	—	—	—	—	—
Belchertown	30,910.00	28,000.00	—	—	2,910.00
Scituate	1,002,200.00	89,700.00	762,500.00	150,000.00	—
Cohasset	119,000.00	119,000.00	—	—	—
Ayer	138,500.00	93,000.00	16,500.00	29,000.00	—
North Brookfield	26,000.00	1,000.00	—	25,000.00	—
Hopedale	93,000.00	93,000.00	—	—	—
Wayland	120,390.00	8,000.00	52,390.00	60,000.00	—
Pepperell	21,500.00	—	21,500.00	—	—
Lancaster	5,000.00	5,000.00	—	—	—
Bourne	36,250.00	36,250.00	—	—	—
Deerfield	140,600.00	105,600.00	—	35,000.00	—
Holliston	94,619.00	64,619.00	—	30,000.00	—
Hanover	467,000.00	77,000.00	326,000.00	64,000.00	—
Lenox	50,000.00	15,000.00	—	35,000.00	—
Norton	148,150.00	23,150.00	95,000.00	30,000.00	—
Wilbraham	116,000.00	24,000.00	77,000.00	15,000.00	—
Hadley	32,500.00	22,500.00	—	10,000.00	—
Kingston	37,900.00	16,000.00	16,900.00	5,000.00	—
Manchester	183,000.00	147,000.00	11,000.00	25,000.00	—
Rehoboth	44,000.00	29,000.00	—	15,000.00	—
Bedford	146,600.00	83,000.00	33,600.00	30,000.00	—
Hopkinton	130,988.02	46,000.00	53,000.00	30,000.00	1,988.02
Acton	67,000.00	42,000.00	—	25,000.00	—
Hatfield	77,000.00	52,000.00	—	25,000.00	—
Hardwick	40,000.00	—	—	40,000.00	—
Rutland	36,800.00	13,700.00	17,100.00	6,000.00	—
Groton	90,500.18	62,000.00	—	28,500.18	—
Shirley	24,000.00	24,000.00	—	—	—
Avon	29,500.00	2,500.00	—	27,000.00	—
Ashland	143,500.00	96,000.00	17,500.00	30,000.00	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Merrimac	\$38,000.00	—	\$8,000.00	\$30,000.00	—
Groveland	44,000.00	\$4,000.00	25,000.00	15,000.00	—
Harwich	—	—	—	—	—
Douglas	14,000.00	10,000.00	4,000.00	—	—
Salisbury	77,500.00	31,500.00	—	46,000.00	—
Hanson	170,400.00	30,000.00	87,000.00	53,400.00	—
Southborough	359,500.00	41,500.00	318,000.00	—	—
Charlton	67,500.00	35,500.00	—	32,000.00	—
Sutton	17,000.00	1,000.00	—	16,000.00	—
Raynham	56,500.00	48,500.00	—	8,000.00	—
West Boylston	3,000.00	3,000.00	—	—	—
Millville	30,000.00	16,000.00	—	14,000.00	—
Westwood	—	—	—	—	—
Ashburnham	24,250.00	4,250.00	—	20,000.00	—
Hull	349,250.00	199,250.00	—	150,000.00	—
Hamilton	118,000.00	118,000.00	—	—	—
Upton	—	—	—	—	—
Northborough	44,600.00	30,600.00	14,000.00	—	—
North Reading	71,398.60	34,750.00	—	20,000.00	\$16,648.60
Chatham	64,000.00	64,000.00	—	—	—
Westminster	7,200.00	2,200.00	—	5,000.00	—
Lunenburg	34,700.00	24,700.00	—	10,000.00	—
Williamsburg	60,000.00	—	50,000.00	10,000.00	—
Northfield	15,000.00	15,000.00	—	—	—
Georgetown	—	—	—	—	—
Dennis	86,000.00	66,000.00	—	20,000.00	—
Yarmouth	239,000.00	164,000.00	75,000.00	—	—
Sturbridge	7,000.00	2,000.00	—	5,000.00	—
Stockbridge	107,194.56	81,000.00	—	20,000.00	6,194.56
Townsend	33,477.42	11,000.00	—	22,000.00	477.42
Millis	123,130.00	109,050.00	14,080.00	—	—
Burlington	37,000.00	22,000.00	—	15,000.00	—
Middleton	43,000.00	8,000.00	—	35,000.00	—
Cheshire	40,000.00	20,000.00	—	20,000.00	—
Duxbury	95,000.00	75,000.00	—	20,000.00	—
Freetown	60,000.00	—	—	60,000.00	—
Nahant	146,700.00	58,000.00	68,700.00	20,000.00	—
Sheffield	—	—	—	—	—
Marion	36,000.00	12,000.00	24,000.00	—	—
Marshfield	728,500.00	123,000.00	565,500.00	40,000.00	—
Lynnfield	53,577.00	18,000.00	—	30,000.00	5,577.00
Plainville	24,888.75	10,000.00	11,800.00	—	3,088.75
Lakeville	—	—	—	—	—
West Newbury	20,000.00	—	—	20,000.00	—
Shelburne	—	—	—	—	—
Tisbury	149,615.00	108,615.00	41,000.00	—	—
Newbury	30,849.94	10,849.94	—	20,000.00	—
Norwell	47,500.00	22,500.00	—	25,000.00	—
Sterling	10,000.00	—	—	10,000.00	—
Mattapoisett	58,200.00	5,000.00	53,200.00	—	—
Buckland	6,000.00	6,000.00	—	—	—
Lincoln	48,000.00	—	28,000.00	20,000.00	—
Pembroke	200,000.00	—	200,000.00	—	—
Essex	26,500.00	26,500.00	—	—	—
Chester	109,500.00	21,000.00	58,500.00	30,000.00	—
Southwick	148,200.00	56,000.00	92,200.00	—	—
Littleton	45,820.00	23,600.00	22,220.00	—	—
Sandwich	84,500.00	49,500.00	—	35,000.00	—
Norfolk	22,000.00	2,000.00	—	20,000.00	—
Colrain	—	—	—	—	—
Carver	10,000.00	10,000.00	—	—	—
Tyngsborough	25,675.00	8,675.00	—	17,000.00	—
Rowley	22,900.00	11,700.00	3,200.00	8,000.00	—
Brookfield	40,000.00	14,000.00	26,000.00	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Oak Bluffs	\$94,950.00	\$94,950.00	—	—	—
Clarksburg	11,500.00	11,500.00	—	—	—
Edgartown	49,250.00	49,250.00	—	—	—
Erving	—	—	—	—	—
West Brookfield	33,500.00	5,000.00	\$13,500.00	\$15,000.00	—
Huntington	37,500.00	18,500.00	—	19,000.00	—
Russell	145,850.00	68,850.00	52,000.00	25,000.00	—
Dover	75,000.00	70,000.00	—	5,000.00	—
Sudbury	81,000.00	81,000.00	—	—	—
Orleans	—	—	—	—	—
Lanesborough	18,290.00	3,290.00	—	15,000.00	—
Sunderland	29,250.00	29,250.00	—	—	—
Hinsdale	5,800.00	5,800.00	—	—	—
Stow	22,200.00	8,200.00	—	14,000.00	—
Rochester	—	—	—	—	—
Whately	14,800.00	4,800.00	—	10,000.00	—
West Stockbridge	34,900.00	14,900.00	—	20,000.00	—
Berkley	13,000.00	10,000.00	—	3,000.00	—
Wenham	21,000.00	21,000.00	—	—	—
Mendon	—	—	—	—	—
Boylston	22,500.00	¹ 10,500.00	—	12,000.00	—
Berlin	10,500.00	—	—	² 10,500.00	—
Hubbardston	10,000.00	—	—	10,000.00	—
Harvard	—	—	—	—	—
Topsfield	15,000.00	—	—	³ 15,000.00	—
Gill	5,400.00	5,400.00	—	—	—
Ashby	11,700.00	11,700.00	—	—	—
Sherborn	2,300.00	—	—	2,300.00	—
Southampton	60,500.00	—	60,500.00	—	—
East Brookfield	9,000.00	—	3,000.00	6,000.00	—
Conway	5,619.88	3,000.00	—	—	\$2,619.88
Bernardston	3,000.00	—	—	3,000.00	—
Granby	6,000.00	—	—	6,000.00	—
Brimfield	5,000.00	—	—	5,000.00	—
New Marlborough	48,000.00	33,000.00	—	15,000.00	—
Ashfield	—	—	—	—	—
Wellfleet	16,408.02	4,000.00	—	12,408.02	—
Charlmont	—	—	—	—	—
Brewster	8,175.74	8,000.00	—	—	175.74
Bolton	—	—	—	—	—
Royalston	—	—	—	—	—
Halifax	23,000.00	10,000.00	—	13,000.00	—
Princeton	5,000.00	3,500.00	1,500.00	—	—
Hampden	10,600.00	5,600.00	—	5,000.00	—
Leverett	—	—	—	—	—
Granville	5,750.00	5,750.00	—	—	—
Becket	5,383.64	—	—	5,383.64	—
Faxton	24,000.00	14,000.00	—	10,000.00	—
Petersham	—	—	—	—	—
Boxford	6,000.00	6,000.00	—	—	—
Richmond	800.00	800.00	—	—	—
Carlisle	1,777.18	800.00	—	—	977.18
Blandford	43,200.00	5,400.00	37,800.00	—	—
Eastham	—	—	—	—	—
Cummington	4,800.00	2,300.00	—	2,500.00	—
Egremont	—	—	—	—	—
Truro	7,000.00	2,000.00	—	5,000.00	—
Plympton	12,000.00	5,000.00	—	7,000.00	—
Dana	—	—	—	—	—
Oakham	—	—	—	—	—
Enfield	—	—	—	—	—
Worthington	—	—	—	—	—
Pelham	600.00	600.00	—	—	—
Chesterfield	—	—	—	—	—

¹ Includes \$500 trust funds used.² Includes \$500 anticipation of highway reimbursement from State and county.³ In anticipation of serial schoolhouse loan.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1932 — Concluded.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
New Salem	—	—	—	—	—
Sandisfield	\$3,000.00	\$3,000.00	—	—	—
New Braintree	—	—	—	—	—
Windsor	—	—	—	—	—
Dunstable	10,750.00	—	\$3,750.00	\$7,000.00	—
Westhampton	—	—	—	—	—
Otis	—	—	—	—	—
Warwick	7,000.00	7,000.00	—	—	—
Hancock	—	—	—	—	—
Mashpee	20,200.00	2,000.00	—	18,200.00	—
Wales	—	—	—	—	—
Phillipston	3,000.00	—	—	3,000.00	—
Wendell	—	—	—	—	—
Heath	6,400.00	2,400.00	—	4,000.00	—
Monterey	4,200.00	4,200.00	—	—	—
Hawley	700.00	700.00	—	—	—
Boxborough	—	—	—	—	—
Florida	—	—	—	—	—
Savoy	—	—	—	—	—
Plainfield	1,900.00	1,900.00	—	—	—
Rowe	—	—	—	—	—
West Tisbury	—	—	—	—	—
Leyden	4,500.00	4,500.00	—	—	—
Chilmark	2,500.00	—	—	2,500.00	—
Goshen	2,950.00	2,950.00	—	—	—
Tyringham	3,650.00	650.00	—	3,000.00	—
Greenwich	—	—	—	—	—
Shutesbury	—	—	—	—	—
Washington	3,000.00	3,000.00	—	—	—
Monroe	—	—	—	—	—
Alford	2,513.88	1,600.00	—	—	\$913.88
Middlefield	—	—	—	—	—
Gay Head	4,200.00	4,200.00	—	—	—
Montgomery	400.00	400.00	—	—	—
Holland	—	—	—	—	—
Tolland	2,820.00	2,820.00	—	—	—
Gosnold	—	—	—	—	—
Peru	—	—	—	—	—
New Ashford	—	—	—	—	—
Mount Washington	—	—	—	—	—
Prescott	—	—	—	—	—
233 Towns	\$15,218,987.00	\$6,824,321.94	\$4,792,285.00	\$3,549,629.24	\$52,750.82

TABLE III. — *Relation of Indebtedness to Valuation — 1932.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1932, together with the supplemental assessment of December, 1932.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue and other temporary loans such as is found in Berlin (see footnote on Table I) and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 64 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Southborough	2,166	10.9	\$3,307,992	\$359,500.00	--	\$359,500.00
2 Hanover	2,808	10.4	3,856,556	403,000.00	--	403,000.00
3 Medfield	4,066	8.9	2,916,039	259,000.00	--	259,000.00
4 Marshfield	1,625	8.8	7,851,179	688,500.00	--	688,500.00
5 Wilmington	4,013	7.2	4,571,221	328,500.00	--	328,500.00
6 Southwick	1,461	7.0	2,124,648	148,200.00	--	148,200.00
7 Pembroke	1,492	6.9	2,916,541	200,000.00	--	200,000.00
8 Scituate	3,118	6.3	13,431,803	852,200.00	--	852,200.00
9 Southampton	931	6.1	986,657	60,500.00	--	60,500.00
10 Chester	1,464	5.7	1,386,820	79,500.00	--	79,500.00
11 Blandford	545	5.0	860,928	43,200.00	--	43,200.00
12 Yarmouth	1,794	4.9	4,913,962	239,000.00	--	239,000.00
13 Norton	2,737	4.8	2,463,688	118,150.00	--	118,150.00
14 Holden	3,871	4.6	3,455,239	158,350.00	--	158,350.00
15 Weston	3,332	4.5	10,158,574	456,000.00	--	456,000.00
16 Hanson	2,184	4.1	2,843,274	117,000.00	--	117,000.00
17 Millis	1,738	3.9	3,122,364	123,130.00	--	123,130.00
18 Ashland	2,397	3.9	2,917,843	113,500.00	--	113,500.00
19 Bedford	2,603	3.5	3,290,386	116,600.00	--	116,600.00
20 Rockport	3,630	3.4	6,041,515	208,000.00	--	208,000.00
21 Hopkinton	2,563	3.3	2,973,781	99,000.00	--	99,000.00
22 Sudbury	1,182	3.2	2,544,449	81,000.00	--	81,000.00
23 Wilbraham	2,719	3.1	3,228,278	101,000.00	--	101,000.00
24 Longmeadow	4,437	3.0	11,852,833	354,500.00	--	354,500.00
25 Russell	1,237	3.0	4,051,239	120,850.00	--	120,850.00
26 Brookfield	1,352	2.9	1,359,244	40,000.00	--	40,000.00
27 Nantucket	3,678	2.9	12,242,161	352,500.00	--	352,500.00
28 Medway	3,153	2.9	3,360,630	96,000.00	--	96,000.00
29 Ayer	3,060	2.8	3,858,887	109,500.00	--	109,500.00
30 Gay Head	161	2.7	155,482	4,200.00	--	4,200.00
31 Sunderland	1,159	2.6	1,138,295	29,250.00	--	29,250.00
32 Provincetown	3,808	2.5	4,397,042	112,000.00	--	112,000.00
33 Raynham	2,136	2.5	1,916,239	48,500.00	--	48,500.00
34 Sharon	3,351	2.5	6,643,511	167,500.00	--	167,500.00
35 Monson	4,918	2.5	3,223,427	79,000.00	--	79,000.00
36 Holbrook	3,353	2.4	3,381,908	82,500.00	--	82,500.00
37 Deerfield	2,882	2.4	4,472,400	105,600.00	--	105,600.00
38 New Marlborough	864	2.4	1,403,472	33,000.00	--	33,000.00
39 Tisbury	1,541	2.3	6,479,515	149,615.00	--	149,615.00
40 Falmouth	4,821	2.2	22,340,922	494,000.00	--	494,000.00
41 Templeton	4,159	2.2	3,090,114	68,000.00	--	68,000.00
42 Rutland	2,442	2.2	1,411,694	30,800.00	--	30,800.00
43 Hopedale	2,973	2.2	4,283,214	93,000.00	--	93,000.00
44 Oak Bluffs	1,333	2.1	4,572,464	94,950.00	--	94,950.00
45 Northborough	1,946	2.0	2,185,412	44,600.00	--	44,600.00
46 Hamilton	2,044	2.0	5,792,669	118,000.00	--	118,000.00
47 Nahant	1,654	2.0	6,222,391	126,700.00	--	126,700.00
48 Warren	3,765	2.0	2,623,542	53,000.00	--	53,000.00
49 Charlton	2,154	2.0	1,757,969	35,500.00	--	35,500.00
50 Millville	2,111	1.9	835,464	16,000.00	--	16,000.00
51 Westford	3,600	1.9	4,111,403	76,900.00	--	76,900.00
52 Oxford	3,943	1.9	3,134,708	58,000.00	--	58,000.00
53 Seekonk	4,762	1.8	5,226,185	96,500.00	--	96,500.00
54 Dennis	1,829	1.8	3,598,843	66,000.00	--	66,000.00
55 Swansea	3,941	1.8	4,731,054	86,000.00	--	86,000.00
56 Dover	1,195	1.8	3,894,706	70,000.00	--	70,000.00
57 Hatfield	2,476	1.8	2,895,828	52,000.00	--	52,000.00
58 Sandwich	1,437	1.8	2,772,655	49,500.00	--	49,500.00
59 Cheshire	1,697	1.8	1,124,137	20,000.00	--	20,000.00
60 Dalton	4,220	1.7	5,984,686	104,500.00	--	104,500.00
61 Warwick	367	1.7	409,262	7,000.00	--	7,000.00
62 Holliston	2,864	1.7	3,815,410	64,619.00	--	64,619.00
63 Groveland	2,336	1.7	1,716,356	29,000.00	--	29,000.00
64 Huntington	1,242	1.7	1,111,901	18,500.00	--	18,500.00
65 Belchertown	3,139	1.6	1,698,690	28,000.00	--	28,000.00
66 Littleton	1,447	1.6	2,849,346	45,820.00	--	45,820.00
67 Dudley	4,265	1.6	3,440,323	54,000.00	--	54,000.00
68 Clarksburg	1,296	1.6	734,846	11,500.00	--	11,500.00
69 Essex	1,465	1.5	1,749,883	26,500.00	--	26,500.00
70 Mattapoisett	1,501	1.5	3,852,543	58,200.00	--	58,200.00
71 East Bridgewater	3,591	1.5	4,898,174	73,500.00	--	73,500.00
72 Leyden	261	1.5	305,698	4,500.00	--	4,500.00
73 Groton	2,434	1.4	4,332,824	62,000.00	--	62,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1932 — Continued.*

TOWNS. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
74 Paxton	672	1.4	\$980,526	\$14,000.00	—	\$14,000.00
75 Stockbridge	1,762	1.4	5,766,045	81,000.00	—	81,000.00
76 Washington	222	1.4	217,193	3,000.00	—	3,000.00
77 North Reading	1,945	1.4	2,563,191	34,750.00	—	34,750.00
78 Wrentham	3,584	1.3	3,947,708	53,000.00	—	53,000.00
79 Plainville	1,583	1.3	1,647,831	21,800.00	—	21,800.00
80 West Brookfield	1,255	1.3	1,422,254	18,500.00	—	18,500.00
81 Manchester	2,636	1.2	12,730,840	158,000.00	—	158,000.00
82 East Longmeadow	3,327	1.2	4,173,258	51,500.00	—	51,500.00
83 Edgartown	1,276	1.2	4,028,422	49,250.00	—	49,250.00
84 West Stockbridge	1,124	1.2	1,231,172	14,900.00	—	14,900.00
85 Rehoboth	2,610	1.2	2,464,225	29,000.00	—	29,000.00
86 Leicester	4,445	1.2	3,612,032	41,875.00	—	41,875.00
87 Shirley	2,427	1.1	2,157,722	24,000.00	—	24,000.00
88 Ashby	982	1.1	1,075,027	11,700.00	—	11,700.00
89 West Bridgewater	3,206	1.1	3,308,757	35,995.00	—	35,995.00
90 Chatham	1,931	1.1	5,988,999	64,000.00	—	64,000.00
91 Cohasset	3,083	1.1	11,154,955	119,000.00	—	119,000.00
92 Hull	2,047	1.1	18,752,107	199,250.00	—	199,250.00
93 Boylston	1,097	1.1	994,134	10,500.00	—	10,500.00
94 Bellingham	3,189	1.1	2,566,079	27,000.00	—	27,000.00
95 Lunenburg	1,923	1.0	2,358,147	24,700.00	—	24,700.00
96 Berkley	1,120	1.0	956,344	10,000.00	—	10,000.00
97 Norwell	1,519	1.0	2,185,540	22,500.00	—	22,500.00
98 Acton	2,482	1.0	4,091,626	42,000.00	—	42,000.00
99 Rowley	1,356	1.0	1,458,061	14,900.00	—	14,900.00
100 Duxbury	1,696	1.0	7,369,936	75,000.00	—	75,000.00
101 Wayland	2,937	1.0	6,081,754	60,390.00	—	60,390.00
102 Salisbury	2,194	1.0	3,193,356	31,500.00	—	31,500.00
103 Williamstown	3,900	0.9	7,423,076	69,000.00	—	69,000.00
104 Blackstone	4,674	0.9	2,539,334	23,000.00	—	23,000.00
105 Burlington	1,722	0.8	2,622,882	22,000.00	—	22,000.00
106 Hampden	684	0.8	691,634	5,600.00	—	5,600.00
107 Goshen	248	0.8	382,577	2,950.00	—	2,950.00
108 Douglas	2,195	0.7	1,885,291	14,000.00	—	14,000.00
109 Dunstable	384	0.7	509,744	3,750.00	—	3,750.00
110 Kingston	2,672	0.7	4,560,001	32,900.00	—	32,900.00
111 Hadley	2,682	0.7	3,120,786	22,500.00	—	22,500.00
112 Tolland	134	0.7	391,226	2,820.00	—	2,820.00
113 Northfield	1,888	0.7	2,086,682	15,000.00	—	15,000.00
114 Pepperell	2,922	0.7	3,181,445	21,500.00	—	21,500.00
115 Plympton	511	0.7	750,062	5,000.00	—	5,000.00
116 Marion	1,638	0.7	5,461,050	36,000.00	—	36,000.00
117 Tyngsborough	1,358	0.6	1,353,757	8,675.00	—	8,675.00
118 Halifax	728	0.6	1,571,668	10,000.00	—	10,000.00
119 Heath	331	0.6	393,290	2,400.00	—	2,400.00
120 Westport	4,408	0.6	6,251,600	37,280.00	—	37,280.00
121 Gill	983	0.6	938,942	5,400.00	—	5,400.00
122 Hinsdale	1,144	0.6	1,024,926	5,800.00	—	5,800.00
123 Alford	200	0.6	285,516	1,600.00	—	1,600.00
124 Stow	1,142	0.5	1,493,501	8,200.00	—	8,200.00
125 Acushnet	4,092	0.5	3,791,861	20,548.00	—	20,548.00
126 Wenham	1,119	0.5	4,034,655	21,000.00	—	21,000.00
127 Plainfield	306	0.5	365,623	1,900.00	—	1,900.00
128 Monterey	321	0.5	826,873	4,200.00	—	4,200.00
129 Boxford	652	0.5	1,218,862	6,000.00	—	6,000.00
130 Lynnfield	1,594	0.5	3,740,907	18,000.00	—	18,000.00
131 Topsfield	986	0.5	3,160,413	15,000.00	—	15,000.00
132 Newbury	1,530	0.5	2,368,696	10,849.94	—	10,849.94
133 Sandisfield	412	0.5	663,206	3,000.00	—	3,000.00
134 Cummington	531	0.4	523,613	2,300.00	—	2,300.00
135 Townsend	1,752	0.4	2,553,405	11,000.00	—	11,000.00
136 Whately	1,136	0.4	1,174,463	4,800.00	—	4,800.00
137 Merrimac	2,392	0.4	2,054,441	8,000.00	—	8,000.00
138 Middleton	1,712	0.4	2,081,833	8,000.00	—	8,000.00
139 Princeton	717	0.4	1,346,178	5,000.00	—	5,000.00
140 Bourne	2,895	0.4	9,963,981	36,250.00	—	36,250.00
141 Brewster	769	0.3	2,290,895	8,000.00	—	8,000.00
142 Carver	1,381	0.3	3,025,777	10,000.00	—	10,000.00
143 Granville	674	0.3	1,844,832	5,750.00	—	5,750.00
144 Lee	4,061	0.3	5,144,002	16,000.00	—	16,000.00
145 Conway	900	0.3	973,869	3,000.00	—	3,000.00
146 Hawley	313	0.3	255,524	700.00	—	700.00
147 Lanesborough	1,170	0.3	1,216,943	3,290.00	—	3,290.00
148 East Brookfield	926	0.3	1,166,144	3,000.00	—	3,000.00
149 Ashburnham	2,079	0.3	1,696,952	4,250.00	—	4,250.00
150 Lenox	2,742	0.2	6,658,346	15,000.00	—	15,000.00
151 Buckland	1,497	0.2	2,698,949	6,000.00	—	6,000.00
152 Mashpee	361	0.2	979,270	2,000.00	—	2,000.00
153 Wellfleet	823	0.2	2,084,000	4,000.00	—	4,000.00
154 Montgomery	141	0.2	243,259	400.00	—	400.00
155 Sturbridge	1,772	0.2	1,263,149	2,000.00	—	2,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1932 — Concluded.*

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1932 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
156 Lancaster . . .	2,897	0.2	\$3,264,401	\$5,000.00	—	\$5,000.00
157 Tyringham . . .	246	0.2	429,976	650.00	—	650.00
158 Westminster . . .	1,925	0.1	1,530,226	2,200.00	—	2,200.00
159 West Boylston . . .	2,114	0.1	2,361,859	3,000.00	—	3,000.00
160 Avon . . .	2,414	0.1	2,024,028	2,500.00	—	2,500.00
161 Truro . . .	513	0.1	1,671,152	2,000.00	—	2,000.00
162 Norfolk . . .	1,429	0.1	1,678,636	2,000.00	—	2,000.00
163 Lincoln . . .	1,493	0.1	3,248,652	28,000.00	\$24,286.84	3,713.16
164 Richmond . . .	583	0.1	713,880	800.00	—	800.00
165 Pelham . . .	455	0.1	707,276	600.00	—	600.00
166 Carlisle . . .	569	0.1	1,109,813	800.00	—	800.00
167 Sutton . . .	2,147	0.1	1,859,625	1,000.00	—	1,000.00
168 North Brookfield . . .	3,013	¹ —	2,481,781	1,000.00	—	1,000.00
169 Williamsburg . . .	1,891	—	1,397,314	50,000.00	50,000.00	—
Totals . . .	339,862	—	\$548,893,109	\$11,631,606.94	\$74,286.84	\$11,557,320.10

¹ Less than one-tenth of one per cent.

TABLE IV. — Debt Transactions for 1932 Classified by Character of Obligation.

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 280), or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 144 to 263, under the section "Municipal Indebtedness."

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Monson	—	—	\$100,000.00	—	—	\$13,000.00	\$3,000.00	\$90,000.00	—	—
Falmouth	—	—	475,000.00	—	—	47,500.00	27,500.00	410,000.00	—	—
Seakonk	—	—	70,000.00	—	—	10,000.00	—	95,000.00	—	—
Blackstone	—	—	79,000.00	—	—	9,000.00	—	55,000.00	—	—
Lester	—	—	70,250.00	—	\$2,300.53	11,875.00	—	112,000.00	—	—
Longmeadow	\$40,000.00	—	240,000.00	—	—	39,500.00	1,000.00	225,000.00	—	—
Westport	—	—	290,000.00	—	—	14,160.00	—	300,000.00	—	—
Dudley	—	—	90,000.00	—	—	7,000.00	6,000.00	80,000.00	—	—
Dalton	7,000.00	—	127,000.00	—	—	17,500.00	—	110,000.00	—	—
Templeton	—	—	125,000.00	—	—	10,000.00	—	125,000.00	—	—
Aushnet	—	—	130,000.00	—	—	3,250.00	—	120,000.00	—	—
Medfield	—	—	95,000.00	—	—	8,000.00	12,000.00	85,000.00	—	—
Lee	6,000.00	—	170,000.00	—	—	18,100.00	—	155,000.00	—	—
Wilmington	—	—	220,000.00	—	—	17,500.00	12,500.00	190,000.00	—	—
Oxford	—	—	92,500.00	—	—	9,000.00	—	88,000.00	—	—
Swausea	—	—	75,000.00	—	—	8,500.00	—	65,000.00	—	—
Williamstown	—	—	105,000.00	—	—	23,000.00	—	105,000.00	—	—
Holden	—	—	65,000.00	—	—	16,500.00	10,500.00	65,000.00	—	—
Provincetown	—	—	130,000.00	—	—	7,000.00	9,000.00	125,000.00	—	—
Warren	—	—	130,000.00	—	—	5,000.00	—	110,000.00	—	—
Nantucket	—	—	150,000.00	—	—	25,500.00	2,000.00	150,000.00	—	—
Rockport	—	—	200,000.00	—	—	24,000.00	9,500.00	180,000.00	—	—
Westford	—	—	142,000.00	—	—	7,500.00	—	132,000.00	—	—
East Bridgewater	—	—	205,000.00	—	—	17,500.00	7,000.00	205,000.00	—	—
Wrentham	—	—	55,000.00	—	1,317.91	5,000.00	4,200.00	55,000.00	—	—
Barre	—	—	45,000.00	—	—	5,000.00	—	45,000.00	—	—
Holbrook	—	—	105,000.00	—	—	12,000.00	2,000.00	80,000.00	—	—
Sharon	4,000.00	—	225,000.00	—	—	16,500.00	2,000.00	190,000.00	—	—
Weston	—	—	100,000.00	—	395.50	14,000.00	22,000.00	100,000.00	—	—
East Longmeadow	—	—	114,593.88	—	6,861.35	5,500.00	2,000.00	100,232.45	—	\$10,939.36
West Bridgewater	—	—	60,000.00	—	—	—	4,535.00	65,000.00	—	—
Bellingham	—	—	39,000.00	—	—	2,500.00	—	39,000.00	—	—

TABLE IV. — Debt Transactions for 1932 Classified by Character of Obligation — Continued.

TOWNS, (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Medway	—	—	\$113,000.00	—	—	\$14,850.00	\$6,000.00	\$126,000.00	—	—
Dighton	—	—	54,000.00	—	—	—	—	54,000.00	—	—
Belchertown	—	—	45,000.00	—	\$2,910.00	6,500.00	—	45,000.00	—	\$6,330.04
Setuete	—	\$37,500.00	350,000.00	—	—	38,150.00	25,000.00	350,000.00	—	—
Cohasset	—	—	160,000.00	—	—	14,000.00	—	160,000.00	—	160.72
Avon	—	—	72,500.00	—	—	12,500.00	9,500.00	76,500.00	—	—
North Brookfield	—	—	25,000.00	—	—	1,000.00	—	40,000.00	—	—
Hopedale	—	—	40,000.00	—	—	7,000.00	—	40,000.00	—	—
Wayland	—	—	110,000.00	\$18,000.00	—	2,000.00	6,777.90	100,000.00	\$18,000.00	—
Pepperell	—	—	32,500.00	—	—	4,500.00	5,500.00	32,500.00	—	—
Lancaster	—	—	29,200.00	—	—	8,250.00	—	29,200.00	—	—
Bourne	—	—	30,000.00	—	—	—	—	30,000.00	—	—
Deerfield	\$3,600.00	—	80,000.00	—	—	12,000.00	—	75,000.00	—	—
Holliston	—	—	68,000.00	—	—	21,400.00	—	78,000.00	15,000.00	—
Hanover	—	—	147,000.00	—	—	7,000.00	12,000.00	123,000.00	—	—
Lenox	15,000.00	—	100,000.00	—	—	12,000.00	—	80,000.00	—	—
Norton	—	—	75,000.00	—	—	5,500.00	6,000.00	70,000.00	—	—
Wilbraham	—	—	65,000.00	18,000.00	—	3,000.00	7,000.00	70,000.00	18,000.00	—
Hadley	—	—	30,000.00	—	—	2,500.00	—	35,000.00	—	—
Kingston	—	—	45,000.00	—	—	4,000.00	4,800.00	50,000.00	—	—
Manchester	—	11,000.00	195,000.00	—	—	26,000.00	—	190,000.00	—	—
Rehoboth	—	—	70,000.00	—	—	5,000.00	—	75,000.00	—	—
Bedford	—	—	50,000.00	—	—	9,000.00	5,400.00	60,000.00	—	—
Hopkinton	—	—	80,075.51	—	555.52	4,000.00	7,000.00	75,075.51	—	4,586.30
Acton	5,000.00	—	53,000.00	—	—	4,000.00	—	48,000.00	—	—
Hatfield	—	—	65,000.00	—	—	7,000.00	—	40,000.00	—	—
Hardwick	—	—	85,000.00	—	—	—	—	45,000.00	—	—
Rutland	—	—	21,000.00	—	—	4,200.00	5,200.00	25,000.00	—	—
Groton	—	—	83,500.18	—	—	12,512.50	—	60,313.89	—	—
Shirley	4,500.00	—	40,000.00	—	—	4,000.00	—	40,000.00	—	—
Avon	—	—	62,000.00	—	—	8,500.00	—	75,000.00	—	—
Ashland	—	—	80,000.00	—	—	14,000.00	2,500.00	80,000.00	—	—
Merrimac	—	—	67,000.00	—	—	—	5,500.00	57,000.00	—	—
Groveland	—	—	60,000.00	—	—	3,000.00	3,500.00	55,000.00	—	2,367.17
Harwich	—	—	—	—	—	—	—	—	—	—
Douglas	—	—	25,000.00	—	—	1,000.00	2,000.00	40,000.00	—	—

Salisbury	.	.	.	.	.	17,500.00	110,000.00	—	—	6,000.00	—	94,000.00	—	—
Hanson	.	.	.	.	.	—	95,400.00	—	—	6,000.00	10,000.00	87,000.00	—	—
Southborough	.	.	.	.	.	—	—	—	—	3,900.00	2,000.00	—	—	—
Charlton	.	.	.	.	.	—	62,000.00	—	—	5,675.00	—	60,000.00	—	—
Sutton	.	.	.	.	.	—	51,000.00	—	—	3,600.00	—	55,000.00	—	—
Raynham	.	.	.	.	.	—	33,000.00	—	—	5,500.00	—	35,000.00	—	—
West Boylston	.	.	.	.	.	—	20,000.00	—	—	2,900.00	—	20,000.00	—	—
Milville	.	.	.	.	.	—	30,000.00	—	—	5,500.00	—	36,000.00	—	—
Westwood	.	.	.	.	.	—	40,000.00	—	—	—	2,500.00	40,000.00	—	—
Ashturnham	.	.	.	.	.	3,750.00	40,000.00	—	—	1,900.00	—	30,000.00	—	—
Hull	.	.	.	.	.	—	400,000.00	—	—	41,250.00	—	450,000.00	—	—
Hamilton	.	.	.	.	.	—	80,000.00	—	—	8,000.00	—	80,000.00	—	—
Upton	.	.	.	.	.	—	20,000.00	—	—	—	—	20,000.00	—	—
Northborough	.	.	.	.	.	—	25,000.00	—	—	4,000.00	2,000.00	25,000.00	—	—
North Reading	.	.	.	.	.	—	56,000.00	—	—	4,250.00	—	56,000.00	—	—
Chatham	.	.	.	.	.	—	40,000.00	—	—	10,000.00	—	40,000.00	—	—
Westminster	.	.	.	.	.	—	32,900.00	—	—	1,000.00	—	27,900.00	—	—
Lynnburg	.	.	.	.	.	2,700.00	25,000.00	—	—	6,000.00	—	25,000.00	—	—
Williamsburg	.	.	.	.	.	—	15,000.00	—	—	—	—	10,000.00	—	—
Northfield	.	.	.	.	.	—	30,000.00	—	—	3,000.00	—	30,000.00	—	—
Georgetown	.	.	.	.	.	—	15,000.00	—	—	—	1,000.00	15,000.00	—	—
Dennis	.	.	.	.	.	—	43,000.00	—	—	8,000.00	—	25,000.00	—	—
Yarmouth	.	.	.	.	.	—	35,000.00	—	—	13,000.00	—	35,000.00	—	—
Sturbridge	.	.	.	.	.	—	20,000.00	—	—	800.00	—	20,000.00	—	—
Stockbridge	.	.	.	.	.	15,000.00	100,000.00	—	—	18,000.00	—	100,000.00	20,000.00	—
Townsend	.	.	.	.	.	—	54,000.00	—	—	3,000.00	—	47,000.00	10,000.00	—
Millis	.	.	.	.	.	1,000.00	50,000.00	—	—	15,500.00	4,540.00	50,000.00	—	1,151.32
Burlington	.	.	.	.	.	—	60,000.00	—	—	2,000.00	—	60,000.00	—	—
Middleton	.	.	.	.	.	—	49,200.00	—	—	2,000.00	—	49,200.00	—	—
Cheshire	.	.	.	.	.	—	35,000.00	—	—	3,000.00	—	20,700.00	—	—
Duxbury	.	.	.	.	.	—	115,000.00	—	—	9,000.00	—	125,000.00	—	—
Freetown	.	.	.	.	.	—	60,000.00	—	—	3,300.00	—	65,000.00	—	—
Nahant	.	.	.	.	.	—	120,000.00	—	—	4,000.00	9,000.00	110,000.00	—	—
Sheffield	.	.	.	.	.	—	—	—	—	—	—	205.00	—	—
Marion	.	.	.	.	.	—	30,000.00	—	—	5,000.00	11,000.00	30,000.00	—	—
Marshfield	.	.	.	.	.	25,000.00	240,000.00	—	—	24,000.00	24,500.00	235,000.00	—	—
Lynnfield	.	.	.	.	.	—	90,000.00	—	—	9,000.00	3,000.00	85,000.00	—	6,593.84
Plainville	.	.	.	.	.	—	30,000.00	—	—	3,000.00	—	40,000.00	—	5,156.01
Lakeville	.	.	.	.	.	—	15,000.00	—	—	—	—	15,000.00	—	—
West Newbury	.	.	.	.	.	—	60,000.00	—	—	—	—	68,000.00	—	—

TABLE IV. — Debt Transactions for 1932 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	-	-	\$60,000.00	-	-	\$9,205.00	-	\$60,000.00	-	-
Tisbury	-	-	61,200.00	-	-	2,000.00	\$8,000.00	61,200.00	-	-
Newbury	-	-	65,000.00	-	-	3,500.00	-	60,000.00	-	-
Norwell	-	-	-	-	-	-	-	-	-	-
Sterling	-	-	40,000.00	-	-	3,000.00	-	30,000.00	-	-
Mattapoisett	-	-	35,000.00	-	-	4,000.00	7,700.00	40,000.00	-	-
Buckland	-	-	20,000.00	-	-	2,000.00	-	20,000.00	-	-
Lincoln	-	-	55,000.00	-	-	-	9,000.00	55,000.00	-	-
Pembroke	-	-	20,000.00	-	-	-	-	20,000.00	-	-
Essex	-	-	28,000.00	-	-	5,000.00	-	28,000.00	-	-
Chester	-	-	60,000.00	-	-	4,500.00	5,000.00	50,000.00	-	-
Southwick	-	-	20,000.00	-	-	7,000.00	5,800.00	60,000.00	-	-
Littleton	\$3,600.00	-	35,000.00	-	-	2,000.00	4,720.00	35,000.00	-	-
Sandwich	-	-	65,000.00	-	-	8,000.00	-	65,000.00	-	-
Norfolk	-	-	45,000.00	-	-	1,000.00	-	50,700.00	-	-
Colrain	-	-	10,000.00	-	-	-	-	10,000.00	-	-
Carver	10,000.00	-	20,000.00	-	-	-	-	20,000.00	-	-
Tyngsborough	-	-	36,000.00	-	-	1,000.00	-	33,000.00	-	-
Rowley	-	-	38,000.00	-	-	2,370.00	400.00	35,000.00	-	-
Brookfield	-	-	23,000.00	-	-	3,000.00	2,000.00	23,000.00	-	-
Oak Bluffs	6,000.00	-	60,000.00	-	-	12,550.00	-	60,000.00	-	-
Clarksburg	3,500.00	-	18,000.00	-	-	3,000.00	-	18,000.00	-	-
Edgartown	-	-	15,000.00	-	-	5,625.00	-	15,000.00	-	-
Erving	-	-	15,000.00	-	-	-	-	15,000.00	-	-
West Brookfield	-	-	35,000.00	-	-	500.00	1,500.00	30,000.00	-	-
Huntington	1,500.00	-	39,000.00	-	-	2,000.00	-	38,000.00	-	-
Russell	-	-	90,000.00	-	-	8,950.00	3,800.00	95,000.00	-	-
Dover	-	-	75,000.00	-	-	10,000.00	-	70,000.00	-	-
Sudbury	-	-	30,000.00	-	-	8,000.00	-	30,000.00	-	-
Orleans	-	-	30,000.00	-	-	-	-	40,000.00	-	-
Lanesborough	-	-	23,000.00	-	-	1,598.67	-	21,800.00	-	-
Sunderland	-	-	29,000.00	-	-	3,250.00	-	29,000.00	-	-
Hinsdale	-	-	28,000.00	-	-	1,500.00	-	28,000.00	-	-
Stow	2,300.00	-	44,000.00	-	-	3,100.00	-	40,000.00	-	-
Rochester	2,000.00	-	25,000.00	-	-	-	-	25,000.00	-	-
Whately	-	-	31,000.00	-	-	1,000.00	-	29,000.00	-	-

TABLE V. — *Sinking and Loan Fund Payments to the State — 1932.*

Towns. (Population under 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Sharon	\$453.78	\$453.78	—	—	—	—
Weston	994.63	—	\$994.63	—	\$994.63	—
Cohasset	11.29	—	11.29	—	11.29	—
Westwood	1,103.15	562.69	540.46	—	540.46	—
Hull	1,918.23	—	1,918.23	—	1,918.23	—
Nahant	2,000.24	—	2,000.24	—	628.82	\$1,371.42
Dover	418.24	—	418.24	—	418.24	—
Totals	\$6,899.56	\$1,016.47	\$5,883.09	—	\$4,511.67	\$1,371.42

The following towns under 5,000 population made no sinking and loan fund payments in 1932 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Acton	Enfield	Medfield	Sandwich
Acushnet	Erving	Medway	Savoy
Alford	Essex	Mendon	Scituate
Ashburnham	Falmouth	Merrimac	Seekonk
Ashby	Florida	Middlefield	Sheffield
Ashfield	Freestown	Middleton	Shelburne
Ashland	Gay Head	Millis	Sherborn
Avon	Georgetown	Millville	Shirley
Ayer	Gill	Monroe	Shutesbury
Barre	Goshen	Monson	Southampton
Becket	Gosnold	Monterey	Southborough
Bedford	Granby	Montgomery	Southwick
Belchertown	Granville	Mount Washington	Sterling
Bellingham	Greenwich	Nantucket	Stockbridge
Berkley	Groton	New Ashford	Stow
Berlin	Groveland	New Braintree	Sturbridge
Bernardston	Hadley	Newbury	Sudbury
Blackstone	Halifax	New Marlborough	Sunderland
Blandford	Hamilton	New Salem	Sutton
Bolton	Hampden	Norfolk	Swansea
Bourne	Hancock	Northborough	Templeton
Boxborough	Hanover	North Brookfield	Tisbury
Boxford	Hanson	Northfield	Tolland
Boylston	Hardwick	North Reading	Topsfield
Brewster	Harvard	Norton	Townsend
Brimfield	Harwich	Norwell	Tuoro
Brookfield	Hatfield	Oak Bluffs	Tyngsborough
Buckland	Hewley	Oakham	Tyringham
Burlington	Heath	Orleans	Upton
Carlisle	Hinsdale	Otis	Wales
Carver	Holbrook	Oxford	Warren
Charlemont	Holden	Paxton	Warwick
Charlton	Holland	Pelham	Washington
Chatham	Holliston	Pembroke	Wayland
Cheshire	Hopedale	Pepperell	Wellfleet
Chester	Hopkinton	Peru	Wendell
Chesterfield	Hubbardston	Petersham	Wenham
Chilmark	Huntington	Phillipston	West Boylston
Clarksburg	Kingston	Plainfield	West Bridgewater
Colrain	Lakeville	Plainville	West Brookfield
Conway	Lancaster	Plympton	Westford
Cummington	Lanesborough	Prescott	Westhampton
Dalton	Lee	Princeton	Westminster
Dana	Leicester	Provincetown	West Newbury
Deerfield	Lenox	Raynham	Westport
Dennis	Leverett	Rehoboth	West Stockbridge
Dighton	Leyden	Richmond	West Tisbury
Douglas	Lincoln	Rochester	Whately
Dudley	Littleton	Rockport	Wilbraham
Dunstable	Longmeadow	Rowe	Williamsburg
Duxbury	Lunenburg	Rowley	Williamstown
East Bridgewater	Lynnfield	Royalston	Wilmington
East Brookfield	Manchester	Russell	Windsor
Eastham	Marion	Rutland	Worthington
East Longmeadow	Marshfield	Salisbury	Wrentham
Edgartown	Mashpee	Sandisfield	Yarmouth
Egremont	Mattapoisett		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Monson	\$16,000.00	\$16,000.00	—	—	100.0	—	—
Falmouth	75,000.00	75,000.00	—	—	100.0	—	—
Seekonk	10,000.00	10,000.00	—	—	100.0	—	—
Blackstone	9,000.00	9,000.00	—	—	100.0	—	—
Leicester	11,875.00	11,875.00	—	—	100.0	—	—
Longmeadow	40,500.00	40,500.00	—	—	100.0	—	—
Westport	14,160.00	14,160.00	—	—	100.0	—	—
Dudley	13,000.00	13,000.00	—	—	100.0	—	—
Dalton	17,500.00	17,500.00	—	—	100.0	—	—
Templeton	10,000.00	10,000.00	—	—	100.0	—	—
Acushnet	3,250.00	3,250.00	—	—	100.0	—	—
Medfield	20,000.00	20,000.00	—	—	100.0	—	—
Lee	18,100.00	18,100.00	—	—	100.0	—	—
Wilmington	14,250.00	14,250.00	—	—	100.0	—	—
Oxford	9,000.00	9,000.00	—	—	100.0	—	—
Swansea	8,500.00	8,500.00	—	—	100.0	—	—
Williamstown	23,000.00	23,000.00	—	—	100.0	—	—
Holden	27,000.00	27,000.00	—	—	100.0	—	—
Provincetown	16,000.00	16,000.00	—	—	100.0	—	—
Warren	5,000.00	5,000.00	—	—	100.0	—	—
Nantucket	27,500.00	27,500.00	—	—	100.0	—	—
Rockport	33,500.00	33,500.00	—	—	100.0	—	—
Westford	7,500.00	7,500.00	—	—	100.0	—	—
East Bridgewater	24,500.00	24,500.00	—	—	100.0	—	—
Wrentham	9,200.00	9,200.00	—	—	100.0	—	—
Barre	5,000.00	5,000.00	—	—	100.0	—	—
Holbrook	14,000.00	14,000.00	—	—	100.0	—	—
Sharon	18,953.78	18,500.00	—	\$453.78	97.6	—	2.4
Weston	36,994.63	36,000.00	—	994.63	97.3	—	2.7
East Longmeadow	7,500.00	7,500.00	—	—	100.0	—	—
West Bridgewater	4,535.00	4,535.00	—	—	100.0	—	—
Bellingham	2,500.00	2,500.00	—	—	100.0	—	—
Medway	20,850.00	20,850.00	—	—	100.0	—	—
Belchertown	6,500.00	6,500.00	—	—	100.0	—	—
Scituate	63,150.00	63,150.00	—	—	100.0	—	—
Cohasset	14,011.29	14,000.00	—	11.29	99.9	—	0.1
Ayer	22,000.00	22,000.00	—	—	100.0	—	—
North Brookfield	1,000.00	1,000.00	—	—	100.0	—	—
Hopedale	7,000.00	7,000.00	—	—	100.0	—	—
Wayland	8,777.90	8,777.90	—	—	100.0	—	—
Pepperell	5,445.22	¹ 5,445.22	—	—	100.0	—	—
Lancaster	4,500.00	4,500.00	—	—	100.0	—	—
Bourne	8,250.00	8,250.00	—	—	100.0	—	—
Deerfield	12,000.00	12,000.00	—	—	100.0	—	—
Holliston	21,400.00	21,400.00	—	—	100.0	—	—
Hanover	19,000.00	19,000.00	—	—	100.0	—	—
Lenox	12,000.00	12,000.00	—	—	100.0	—	—
Norton	10,090.10	² 10,090.10	—	—	100.0	—	—
Wilbraham	10,000.00	10,000.00	—	—	100.0	—	—
Hadley	3,620.00	³ 3,620.00	—	—	100.0	—	—
Kingston	8,800.00	8,800.00	—	—	100.0	—	—
Manchester	26,000.00	26,000.00	—	—	100.0	—	—
Rehoboth	5,000.00	5,000.00	—	—	100.0	—	—
Bedford	14,400.00	14,400.00	—	—	100.0	—	—
Hopkinton	11,000.00	11,000.00	—	—	100.0	—	—
Acton	4,000.00	4,000.00	—	—	100.0	—	—
Hatfield	7,000.00	7,000.00	—	—	100.0	—	—
Rutland	9,400.00	9,400.00	—	—	100.0	—	—
Groton	12,512.50	12,512.50	—	—	100.0	—	—
Shirley	4,000.00	4,000.00	—	—	100.0	—	—
Avon	8,500.00	8,500.00	—	—	100.0	—	—
Ashland	16,500.00	16,500.00	—	—	100.0	—	—
Merrimac	5,500.00	5,500.00	—	—	100.0	—	—
Groveland	6,500.00	6,500.00	—	—	100.0	—	—
Douglas	3,000.00	3,000.00	—	—	100.0	—	—
Salisbury	6,000.00	6,000.00	—	—	100.0	—	—
Hanson	16,000.00	16,000.00	—	—	100.0	—	—
Southborough	5,900.00	5,900.00	—	—	100.0	—	—
Charlton	5,675.00	5,675.00	—	—	100.0	—	—
Sutton	3,600.00	3,600.00	—	—	100.0	—	—
Raynham	5,500.00	5,500.00	—	—	100.0	—	—
West Boylston	2,900.00	2,900.00	—	—	100.0	—	—
Millville	5,500.00	5,500.00	—	—	100.0	—	—
Westwood	1,103.15	—	—	1,103.15	—	—	100.0
Ashburnham	4,400.00	4,400.00	—	—	100.0	—	—
Hull	43,168.23	41,250.00	—	1,918.23	95.6	—	4.4

¹ Serial loans amounting to \$54.78 were paid from proceeds of sale of electric light plant.² Serial loans amounting to \$1,409.90 were paid from proceeds of sale of street railway.³ Includes \$1,120 paid Hampshire County on account of Connecticut River Bridge.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hamilton . . .	\$8,000.00	\$8,000.00	—	—	100.0	—	—
Northborough . . .	6,000.00	6,000.00	—	—	100.0	—	—
North Reading . . .	4,250.00	4,250.00	—	—	100.0	—	—
Chatham . . .	10,000.00	10,000.00	—	—	100.0	—	—
Westminster . . .	1,000.00	1,000.00	—	—	100.0	—	—
Lunenburg . . .	6,000.00	6,000.00	—	—	100.0	—	—
Northfield . . .	3,000.00	3,000.00	—	—	100.0	—	—
Georgetown . . .	1,000.00	1,000.00	—	—	100.0	—	—
Dennis . . .	8,000.00	8,000.00	—	—	100.0	—	—
Yarmouth . . .	13,000.00	13,000.00	—	—	100.0	—	—
Sturbridge . . .	800.00	800.00	—	—	100.0	—	—
Stockbridge . . .	18,000.00	18,000.00	—	—	100.0	—	—
Townsend . . .	3,000.00	3,000.00	—	—	100.0	—	—
Millis . . .	20,040.00	20,040.00	—	—	100.0	—	—
Burlington . . .	2,000.00	2,000.00	—	—	100.0	—	—
Middleton . . .	2,000.00	2,000.00	—	—	100.0	—	—
Cheshire . . .	3,000.00	3,000.00	—	—	100.0	—	—
Duxbury . . .	9,000.00	9,000.00	—	—	100.0	—	—
Freetown . . .	3,300.00	3,300.00	—	—	100.0	—	—
Nahant . . .	15,000.24	13,000.00	—	\$2,000.24	86.7	—	13.3
Marion . . .	16,000.00	16,000.00	—	—	100.0	—	—
Marshfield . . .	48,500.00	48,500.00	—	—	100.0	—	—
Lynnfield . . .	9,000.00	9,000.00	—	—	100.0	—	—
Plainville . . .	6,000.00	6,000.00	—	—	100.0	—	—
Tisbury . . .	17,205.00	17,205.00	—	—	100.0	—	—
Newbury . . .	2,000.00	2,000.00	—	—	100.0	—	—
Norwell . . .	3,500.00	3,500.00	—	—	100.0	—	—
Sterling . . .	3,000.00	3,000.00	—	—	100.0	—	—
Mattapoisett . . .	11,700.00	11,700.00	—	—	100.0	—	—
Buckland . . .	2,000.00	2,000.00	—	—	100.0	—	—
Lincoln . . .	800.00	—	\$800.00	—	—	100.0	—
Essex . . .	5,000.00	5,000.00	—	—	100.0	—	—
Chester . . .	9,300.00	9,300.00	—	—	100.0	—	—
Southwick . . .	10,000.00	10,000.00	—	—	100.0	—	—
Littleton . . .	6,720.00	6,720.00	—	—	100.0	—	—
Sandwich . . .	8,000.00	8,000.00	—	—	100.0	—	—
Norfolk . . .	1,000.00	1,000.00	—	—	100.0	—	—
Tyngsborough . . .	1,000.00	1,000.00	—	—	100.0	—	—
Rowley . . .	2,770.00	2,770.00	—	—	100.0	—	—
Brookfield . . .	5,000.00	5,000.00	—	—	100.0	—	—
Oak Bluffs . . .	12,550.00	12,550.00	—	—	100.0	—	—
Clarksburg . . .	3,000.00	3,000.00	—	—	100.0	—	—
Edgartown . . .	5,500.00	5,500.00	—	—	100.0	—	—
West Brookfield . . .	2,000.00	2,000.00	—	—	100.0	—	—
Huntington . . .	2,000.00	2,000.00	—	—	100.0	—	—
Russell . . .	12,750.00	12,750.00	—	—	100.0	—	—
Dover . . .	10,418.24	10,000.00	—	418.24	96.0	—	4.0
Sudbury . . .	8,000.00	8,000.00	—	—	100.0	—	—
Lanesborough . . .	1,598.67	1,598.67	—	—	100.0	—	—
Sunderland . . .	3,250.00	3,250.00	—	—	100.0	—	—
Hinsdale . . .	1,500.00	1,500.00	—	—	100.0	—	—
Stow . . .	3,100.00	3,100.00	—	—	100.0	—	—
Whately . . .	1,600.00	1,600.00	—	—	100.0	—	—
West Stockbridge . . .	1,700.00	1,700.00	—	—	100.0	—	—
Berkley . . .	3,000.00	3,000.00	—	—	100.0	—	—
Wenham . . .	3,000.00	3,000.00	—	—	100.0	—	—
Boylston . . .	2,700.00	2,700.00	—	—	100.0	—	—
Gill . . .	1,800.00	1,800.00	—	—	100.0	—	—
Ashby . . .	1,200.00	1,200.00	—	—	100.0	—	—
East Brookfield . . .	3,000.00	3,000.00	—	—	100.0	—	—
Conway . . .	1,000.00	1,000.00	—	—	100.0	—	—
Wellfleet . . .	1,000.00	1,000.00	—	—	100.0	—	—
Charlemont . . .	1,000.00	1,000.00	—	—	100.0	—	—
Brewster . . .	2,000.00	2,000.00	—	—	100.0	—	—
Halifax . . .	5,000.00	5,000.00	—	—	100.0	—	—
Princeton . . .	2,500.00	2,500.00	—	—	100.0	—	—
Hampden . . .	400.00	400.00	—	—	100.0	—	—
Granville . . .	500.00	500.00	—	—	100.0	—	—
Paxton . . .	2,000.00	2,000.00	—	—	100.0	—	—
Boxford . . .	1,000.00	1,000.00	—	—	100.0	—	—
Richmond . . .	2,500.00	2,500.00	—	—	100.0	—	—

¹ Serial loans amounting to \$2,800 were paid from proceeds of sale of electric light plant.² Serial loans amounting to \$125 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1932 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Carlisle . . .	\$2,000.00	\$2,000.00	—	—	100.0	—	—
Blandford . . .	7,000.00	7,000.00	—	—	100.0	—	—
Cumington . . .	1,000.00	1,000.00	—	—	100.0	—	—
Truro . . .	1,000.00	1,000.00	—	—	100.0	—	—
Plympton . . .	2,000.00	2,000.00	—	—	100.0	—	—
Pelham . . .	300.00	300.00	—	—	100.0	—	—
Dunstable . . .	250.00	250.00	—	—	100.0	—	—
Otis . . .	1,000.00	1,000.00	—	—	100.0	—	—
Warwick . . .	1,000.00	1,000.00	—	—	100.0	—	—
Mashpee . . .	1,300.00	1,300.00	—	—	100.0	—	—
Heath . . .	1,200.00	1,200.00	—	—	100.0	—	—
Monterey . . .	4,200.00	4,200.00	—	—	100.0	—	—
Hawley . . .	700.00	700.00	—	—	100.0	—	—
Savoy . . .	1,000.00	1,000.00	—	—	100.0	—	—
Plainfield . . .	1,000.00	1,000.00	—	—	100.0	—	—
Leyden . . .	1,250.00	1,250.00	—	—	100.0	—	—
Chilmark . . .	1,500.00	1,500.00	—	—	100.0	—	—
Goshen . . .	1,150.00	1,150.00	—	—	100.0	—	—
Washington . . .	1,000.00	1,000.00	—	—	100.0	—	—
Gav Head . . .	350.00	350.00	—	—	100.0	—	—
Tolland . . .	700.00	700.00	—	—	100.0	—	—
Totals . . .	\$1,482,623.95	\$1,474,924.39	\$800.00	\$6,899.56	99.5	1—	0.5

¹ Less than one-tenth of one per cent.

The following towns showed no payments on account of funded or fixed debt:

Alford	Dana	Hardwick	Mount Washington	Prescott	Tyringham
Ashfield	Dighton	Harvard	New Ashford	Rochester	Upton
Becket	Eastham	Harwich	New Braintree	Rowe	Wales
Berlin	Egremont	Holland	New Marlborough	Royalston	Wendell
Bernardston	Enfield	Hubbardston	New Salem	Sandisfield	Westhampton
Bolton	Erving	Lakeville	Oakham	Sheffield	West Newbury
Boxborough	Florida	Leverett	Orleans	Shelburne	West Tisbury
Brimfield	Gosnold	Mendon	Pembroke	Sherborn	Williamsburg
Carver	Granby	Middlefield	Peru	Shutesbury	Windsor
Chesterfield	Greenwich	Monroe	Petersham	Southampton	Worthington
Colrain	Hancock	Montgomery	Phillipston	Topsfield	

DIVISION C

CASH BALANCES

TABLE VII. *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1932					CASH AT END OF 1932						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Monson	\$16,673.69	\$16,673.69	-	-	-	-	\$17,764.50	\$17,764.50	-	-	-	-
Falmouth	157,650.39	155,986.36	-	-	-	-	106,234.85	105,847.71	-	-	\$387.14	-
Seekonk	25,225.81	25,225.81	-	-	\$1,664.03	-	1,226.12	1,226.12	-	-	-	-
Blackstone	2,460.76	2,460.76	-	-	-	-	427.78	427.78	-	-	-	-
Leicester	9,908.15	9,224.63	-	-	683.52	-	160.89	-	-	-	-	-
Longmeadow	36,396.85	36,203.03	-	-	23.57	\$170.25	56,177.78	55,844.11	-	-	-	-
Westport	55,673.73	53,057.00	-	-	-	2,616.73	37,961.91	35,345.18	-	-	146.42	-
Dudley	17,680.11	17,680.11	-	-	-	-	17,998.72	17,998.72	-	-	-	-
Dalton	2,974.76	394.71	-	\$82.13	2,497.92	-	11,008.61	8,493.38	-	\$6.05	2,509.18	-
Templeton	60,155.78	59,652.82	-	-	-	502.96	49,542.76	48,983.81	-	-	-	558.95
Acushnet	45,619.62	45,612.12	-	7.50	-	-	51,360.17	51,360.17	-	-	-	-
Medfield	71,747.97	71,672.97	-	75.00	-	-	12,346.39	12,271.39	-	75.00	-	-
Lee	21,903.56	21,903.56	-	-	-	-	7,208.76	7,058.76	-	150.00	-	-
Wilmington	21,581.64	21,581.01	-	-	53.63	-	60,511.06	55,511.06	-	5,000.00	-	-
Oxford	1,375.26	697.96	-	-	643.33	33.97	8,181.63	7,667.76	-	-	-	108.97
Swansea	17,856.38	12,871.38	-	-	4,985.00	-	13,693.06	10,373.08	-	-	3,266.61	53.37
Williamstown	11,956.86	11,956.86	-	-	-	-	11,864.48	11,864.48	-	-	-	-
Holden	29,037.47	28,458.63	-	-	-	578.84	37,831.80	37,222.42	-	-	-	609.38
Provincetown	13,908.20	13,746.54	-	-	161.66	-	8,277.68	8,053.64	-	-	224.04	-
Warren	12,999.94	12,999.94	-	-	-	-	22,943.70	22,943.70	-	-	-	-
Nantucket	32,620.93	32,502.04	-	-	-	118.89	46,890.61	46,671.72	-	-	100.00	118.89
Rockport	30,738.40	30,281.26	-	-	437.14	-	30,383.74	29,902.23	-	-	483.51	-
Westport	26,960.81	26,519.19	-	-	441.62	-	26,614.67	26,274.15	-	-	340.52	-
East Bridgewater	4,754.07	4,365.68	-	-	6.51	381.88	1,868.14	1,313.38	-	-	10.26	544.50
Wrentham	9,654.91	8,716.01	-	-	938.90	-	30.00	30.00	-	-	-	-
Barre	13,444.76	13,444.76	-	-	-	-	18,326.27	18,326.27	-	-	-	-
Holbrook	17,199.88	17,199.88	-	-	760.91	71.05	41,651.91	40,846.57	-	-	734.29	71.05
Sharon	27,075.06	26,863.07	-	-	211.99	-	29,411.13	28,560.01	-	-	826.12	25.00
Weston	193,178.94	182,682.40	-	16.98	10,479.56	-	42,587.63	30,205.95	-	26.26	12,355.42	-
East Longmeadow	68.46	40.96	-	-	-	-	40.32	12.82	-	-	27.50	-
West Bridgewater	38,180.07	38,180.07	-	-	27.50	-	18,845.57	18,845.57	-	-	-	-
Bellingham	6,183.62	6,183.62	-	-	-	-	2,228.31	2,228.31	-	-	-	-
Medway	9,804.30	9,804.30	-	-	-	-	4,244.71	4,244.71	-	-	-	-
Dighton	21,073.19	21,073.19	-	-	-	-	27,905.48	27,905.48	-	-	-	-
Belchertown	1,995.73	1,75.93	-	1,560.08	-	-	3,841.66	3,370.18	-	-	235.11	-
Scituate	53,190.80	53,190.80	-	-	43.00	216.72	61,837.12	61,837.12	-	-	-	236.37

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1932					CASH AT END OF 1932						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Upton	\$7,315.91	\$7,315.91	—	—	—	—	\$10,702.76	\$10,649.54	—	\$53.22	—	—
Northborough	27,418.27	26,060.13	—	—	\$1,358.14	—	16,580.91	15,955.20	—	—	\$625.71	—
North Reading	4,229.96	4,229.96	—	—	—	—	6,580.50	6,580.50	—	—	—	—
Chatham	23,676.33	23,623.80	—	—	—	\$52.53	23,169.72	23,117.19	—	—	—	\$52.53
Westminster	424.82	424.82	—	—	—	—	1,742.60	1,742.60	—	—	—	—
Lunenburg	15,366.42	15,035.76	—	—	—	330.66	4,800.64	4,800.64	—	—	—	—
Williamsburg	17,575.63	17,222.16	—	—	353.47	—	12,552.61	11,540.37	—	.10	1,012.14	—
Northfield	19,014.84	18,938.71	—	—	76.13	—	11,450.05	11,416.16	—	—	33.89	—
Georgetown	26,013.61	25,668.61	—	—	—	345.00	29,001.82	27,798.33	—	—	818.49	385.00
Dennis	4,931.81	4,845.93	—	—	65.08	20.80	12,657.21	12,382.33	—	—	178.08	96.80
Yarmouth	10,487.32	10,425.29	—	\$62.01	.02	—	16,378.25	16,349.26	—	27.11	1.88	—
Sturbridge	7,238.48	7,063.12	—	—	175.36	—	6,694.16	6,583.93	—	—	110.23	—
Stockbridge	11,385.94	11,168.21	—	217.73	—	—	4,010.37	3,592.64	—	417.73	—	—
Townsend	10,687.48	7,951.19	—	2,136.74	599.55	—	10,562.59	7,294.33	—	2,530.58	737.68	—
Millis	15,500.34	15,500.34	—	—	—	—	16,316.98	16,316.98	—	—	—	—
Burlington	10,864.38	10,864.38	—	—	—	—	1,891.93	1,891.93	—	—	—	—
Middleton	20,919.35	19,402.85	—	—	1,000.00	516.50	16,963.96	16,008.43	—	—	359.63	595.90
Cheshire	4,035.35	4,035.35	—	—	—	—	4,144.53	4,143.53	—	1.00	—	—
Duxbury	9,681.78	9,590.00	—	—	—	91.78	6,296.78	6,215.00	—	—	—	81.78
Freetown	37,824.88	37,780.99	—	—	—	43.89	22,209.55	22,209.55	—	—	—	—
Nahant	6,764.19	6,764.19	—	—	—	—	2,203.41	2,203.41	—	—	—	—
Sheffield	15,457.78	15,428.77	—	23.01	—	—	13,197.18	13,188.53	—	38.65	—	—
Marion	37,465.15	37,465.15	—	—	—	—	36,768.81	36,768.81	—	—	—	—
Marshfield	12,095.69	12,095.69	—	—	—	—	28,483.81	28,483.81	—	—	—	—
Lynnfield	6,463.19	6,463.19	—	—	—	—	6,692.35	6,692.35	—	—	—	—
Plainville	12,319.71	12,319.71	—	—	—	—	2,340.52	2,340.52	—	—	—	—
Lakeville	13,130.23	13,130.23	—	—	—	—	7,816.60	7,816.60	—	—	—	—
West Newbury	9,573.46	9,323.32	—	—	235.73	14.41	7,241.61	7,006.56	—	—	220.64	14.41
Shelburne	13,246.36	13,246.36	—	—	—	—	17,825.43	17,815.77	—	—	9.66	—
Tisbury	41,980.23	41,980.23	—	—	—	—	25,840.81	25,840.81	—	—	—	—
Newbury	674.00	674.00	—	—	—	—	271.13	271.13	—	—	—	—
Norwell	11,074.24	11,053.91	—	20.33	—	—	7,893.05	7,871.96	—	21.09	—	—
Sterling	4,795.63	4,795.63	—	—	—	—	2,433.56	2,433.56	—	—	—	—
Mattapoisett	15,890.56	15,890.56	—	—	—	—	9,260.74	9,260.74	—	—	—	—
Buckland	17,644.57	17,644.57	—	—	—	—	19,145.32	19,145.32	—	—	—	—
Lincoln	55,492.41	49,795.81	\$1,297.61	—	4,398.99	—	51,658.81	45,507.13	\$1,286.84	—	2,864.84	2,000.00

Pembroke	46,332.49	-	-	145.12	21,507.18	20,924.01	-	-	583.17
Essex	12,450.57	-	-	-	3,349.04	3,170.25	-	178.79	-
Chester	1,737.63	-	-	-	14,898.71	14,898.71	-	-	-
Southwick	71,891.73	-	-	-	15,969.98	15,969.98	-	-	-
Littleton	23,067.46	-	654.06	415.65	24,860.52	23,555.65	-	486.56	178.35
Sandwich	12,809.69	-	-	-	7,624.25	7,624.25	-	-	-
Norfolk	6,294.75	-	-	-	6,313.31	6,313.31	-	-	-
Colrain	23,600.77	-	-	-	24,187.26	24,187.26	-	-	-
Carver	28,151.26	-	1.00	-	20,742.45	20,742.45	-	-	-
Tyngsborough	5,931.60	-	-	-	3,794.64	3,652.89	-	141.75	-
Rowley	11,630.85	-	-	-	12,312.40	12,312.40	-	-	-
Brookfield	5,367.56	-	-	255.22	6,358.26	6,149.23	-	209.03	-
Oak Bluffs	22,688.96	-	-	-	3,732.79	3,732.79	-	-	-
Clarksburg	3,571.29	-	-	-	2,236.44	2,236.44	-	-	-
Edgartown	29,420.33	-	4.93	-	27,094.75	27,060.57	93	-	33.25
Erving	34,144.53	-	-	329.55	21,020.52	20,696.97	-	-	323.55
West Brookfield	18,857.89	-	-	4.71	20,148.99	20,100.31	-	-	-
Huntington	3,800.50	-	35.25	110.73	3,589.08	3,424.77	-	42.37	-
Russell	27,268.14	-	-	-	18,149.44	18,129.44	-	111.94	20.00
Dover	11,937.67	-	-	-	13,994.80	13,994.80	-	-	-
Sudbury	26,942.23	-	445.28	-	8,989.56	8,379.20	-	247.62	-
Orleans	20,754.45	-	-	-	11,970.14	11,970.14	-	-	-
Lanesborough	2,890.36	-	1.63	-	2,088.93	1,996.92	-	12.23	-
Sunderland	7,106.96	-	-	-	5,017.11	5,017.11	-	-	-
Hinsdale	3,937.51	-	-	-	3,022.57	3,022.57	-	-	-
Stow	12,999.98	-	-	-	10,161.01	9,641.69	-	519.32	-
Rochester	5,916.58	-	449.26	-	10,994.91	10,994.91	-	-	-
Whately	2,773.29	-	-	-	3,309.37	3,309.37	-	-	-
West Stockbridge	7,037.64	-	19.28	300.00	3,155.03	3,134.99	-	20.04	-
Berkley	78.64	-	-	-	998.58	998.58	-	-	-
Wenham	17,987.80	-	-	-	16,894.38	16,894.38	-	-	-
Mendon	4,397.76	-	-	-	1,938.31	1,938.31	-	-	-
Boylston	12,894.55	-	-	-	11,238.39	11,218.39	-	-	20.00
Berlin	2,274.63	-	-	-	719.12	618.36	-	100.76	-
Hubbardston	15,618.71	-	-	-	9,095.96	9,036.63	-	59.33	-
Harvard	38,783.51	160.50	1,671.44	-	20,514.14	17,067.11	203.22	1,434.64	-
Topsfield	18,147.79	-	-	-	31,424.45	31,424.45	-	-	-
Gill	4,263.40	-	-	-	2,162.75	2,162.75	-	-	-
Ashby	9,589.61	-	-	-	6,759.74	6,759.74	-	-	1.10
Sherborn	2,415.74	-	-	-	1,599.10	1,568.42	-	30.68	-
Southampton	14,996.07	-	-	-	6,571.80	6,039.21	-	512.59	-
East Brookfield	6,650.39	-	-	-	7,055.31	7,055.31	-	-	-
Conway	114.42	-	-	-	7,185.58	7,185.58	-	-	-
Barnardston	8,681.23	-	-	-	6,766.50	4,300.85	-	2,405.65	-

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1932					CASH AT END OF 1932						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Granby	\$1,382.62	\$723.41	—	\$480.23	\$178.98	—	\$1,887.00	\$1,060.15	—	\$682.83	\$144.02	—
Brimfield	6,043.72	6,043.72	—	—	—	—	2,518.17	2,518.17	—	—	—	—
New Marlborough	8,184.22	8,184.22	—	—	—	—	16,998.38	16,998.38	—	—	—	—
Ashfield	10,684.43	10,684.43	—	—	—	—	13,421.48	13,421.48	—	—	—	—
Wellfleet	2,629.90	1,851.50	—	—	—	—	635.63	—	—	635.63	—	—
Charlemont	12,770.93	12,770.93	—	778.40	—	—	12,694.75	12,654.75	—	40.00	—	—
Brewster	39.93	39.93	—	—	—	—	22.08	22.08	—	—	—	—
Bolton	851.84	749.92	—	—	101.92	—	4,845.70	4,614.82	—	—	230.94	—
Royalston	8,688.35	7,844.65	—	843.70	—	—	7,938.70	7,041.22	—	897.48	—	—
Halifax	8,200.93	8,200.93	—	—	—	—	5,401.04	5,401.04	—	—	—	—
Princeton	7,025.74	6,999.36	—	26.38	—	—	9,604.30	9,602.80	—	1.50	—	—
Hampden	4,088.86	4,088.86	—	—	—	—	4,188.99	4,188.99	—	—	—	—
Leverett	5,524.05	5,524.05	—	—	—	—	5,849.02	5,849.02	—	—	—	—
Granville	12,386.19	12,386.19	—	—	—	—	10,690.09	10,690.09	—	—	—	—
Becket	1,354.09	723.64	—	600.00	30.45	—	389.21	—	—	368.91	20.30	—
Paxton	3,081.93	2,992.86	—	—	—	\$89.07	6,058.63	5,484.07	—	150.00	307.83	\$116.73
Petersham	13,898.82	13,736.34	—	—	162.48	—	7,842.34	7,743.63	—	—	98.71	—
Borford	1,751.18	1,728.74	\$22.44	—	—	—	6,337.82	6,337.82	—	—	—	—
Richmond	8,478.06	8,478.06	—	—	—	—	7,332.52	7,332.52	—	—	—	—
Carlisle	10,052.50	15,949.94	—	—	83.49	19.07	648.09	648.09	—	—	—	—
Blandford	4,435.47	4,227.14	—	48.28	160.05	—	5,168.78	5,157.29	—	—	11.49	—
Eastham	7,606.32	7,443.08	—	—	163.24	—	10,840.89	10,816.93	—	—	23.96	—
Cummington	2,439.95	2,439.95	—	—	—	—	1,464.78	1,464.78	—	—	—	—
Egremont	549.25	549.25	—	—	—	—	1,681.52	1,681.52	—	—	—	—
Tyuro	6,746.70	6,277.68	—	331.27	137.75	—	4,007.36	3,602.96	—	326.14	78.26	—
Plympton	9,870.23	9,869.63	—	.60	—	—	463.02	463.02	—	—	—	—
Dana	20,631.41	20,631.41	—	—	—	—	15,551.30	15,551.30	—	—	—	—
Oakham	5,086.15	5,081.93	—	—	4.22	—	8,582.35	8,548.11	—	—	34.24	—
Enfield	3,136.85	2,895.11	—	158.27	83.47	—	4,292.71	4,074.71	—	154.83	63.17	—
Worthington	8,963.92	8,954.57	—	—	9.35	—	7,605.72	7,578.77	—	—	26.95	—
Pelham	5,148.92	5,148.92	—	—	—	—	1,604.62	1,604.62	—	—	—	—
Chesterfield	18,449.67	18,401.36	—	—	48.31	—	10,948.51	10,751.65	—	—	196.86	—
New Salem	19,412.43	19,412.43	—	—	—	—	15,766.56	15,766.56	—	—	—	—
Sandisfield	2,030.41	2,030.41	—	—	—	—	792.68	792.68	—	—	—	—
New Brantree	1,440.51	1,217.77	—	222.74	—	—	3,037.13	3,319.17	—	317.96	—	—
Windsor	7,808.98	7,783.93	—	25.05	—	—	3,672.18	3,644.13	—	28.05	—	—

Dustable	.	.	.	6,019.30	173.15	-	-	8,512.54	7,166.51	-	158.20	1,187.83
Westhampton	.	.	.	8,274.95	215.85	-	-	8,726.93	8,534.02	-	-	192.91
Otis	.	.	.	4,395.87	-	-	-	811.61	811.61	-	-	-
Warwick	.	.	.	5,599.13	10.28	-	-	5,722.05	4,016.67	-	-	1,581.48
Hancock	.	.	.	1,152.91	-	-	-	3,707.80	3,707.80	-	-	-
Maahpee	.	.	.	5,496.08	-	-	-	2,234.14	2,234.14	-	-	-
Wales	.	.	.	4,588.90	-	-	-	1,552.51	1,552.51	-	-	-
Phillipston	.	.	.	2,306.47	61.76	-	-	2,971.86	2,920.42	-	-	51.44
Wendell	.	.	.	9,189.22	-	-	-	5,600.30	5,600.30	-	-	-
Heath	.	.	.	7,005.19	-	-	-	7,927.75	7,927.75	-	-	-
Monterey	.	.	.	4,776.32	-	-	-	4,306.62	4,306.62	-	-	-
Hawley	.	.	.	1,029.49	-	-	-	4,718.62	4,718.62	-	-	-
Borborough	.	.	.	276.47	-	-	-	484.89	484.89	-	-	-
Florida	.	.	.	9,881.69	-	-	-	12,387.80	12,387.80	-	-	-
Savoy	.	.	.	1,496.06	-	-	-	676.92	676.92	-	-	-
Painfield	.	.	.	2,771.83	-	-	-	6,356.10	6,356.10	-	-	-
Rowe	.	.	.	5,972.24	-	-	-	5,987.17	5,983.48	-	-	3.69
West Tisbury	.	.	.	9,723.40	-	-	-	9,161.11	9,161.11	-	-	-
Leyden	.	.	.	173.74	-	-	-	6,423.55	6,423.55	-	-	-
Chilmark	.	.	.	1,023.20	-	-	-	1,240.07	1,240.07	-	-	-
Goshen	.	.	.	5,463.64	1,000.00	-	-	6,007.87	5,007.87	-	-	1,000.00
Tyringham	.	.	.	4,988.81	-	-	-	2,407.41	2,407.41	-	-	-
Greenwich	.	.	.	378.67	-	-	-	2,365.49	2,365.49	-	-	-
Shutesbury	.	.	.	10,321.27	-	-	24.93	6,218.50	6,202.52	-	15.93	-
Washington	.	.	.	2,612.98	-	-	-	1,813.43	1,813.43	-	-	-
Monroe	.	.	.	4,090.30	-	-	-	7,498.13	7,498.13	-	-	-
Alford	.	.	.	1,445.49	29.82	-	-	1,100.93	1,061.61	-	39.32	-
Middlefield	.	.	.	602.15	-	-	-	585.71	585.71	-	-	-
Gay Head	.	.	.	1,858.91	-	-	-	467.21	467.21	-	-	-
Montgomery	.	.	.	1,980.70	101.85	-	-	2,401.34	2,251.88	-	149.46	-
Holland	.	.	.	8,449.66	-	-	-	4,295.59	4,295.59	-	-	-
Tolland	.	.	.	1,161.78	-	-	-	2,708.53	2,708.53	-	-	-
Gosnold	.	.	.	4,520.51	-	-	-	2,652.63	2,652.63	-	-	-
Peru	.	.	.	1,074.67	-	-	-	1,627.85	1,627.85	-	-	-
New Ashford	.	.	.	56.28	-	-	-	606.06	606.06	-	-	-
Mount Washington	.	.	.	8,998.54	-	-	-	9,395.80	9,395.80	-	-	-
Prescott	.	.	.	2,642.99	-	-	-	2,190.13	2,190.13	-	-	-
233 Towns	.	.	.	\$3,579,116.96	\$2,773.19	\$12,801.32	\$60,432.84	\$2,795,168.17	\$2,794.18	\$18,232.48	\$57,756.08	\$18,457.63

INDEX

BY CITIES AND TOWNS

TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:

TABLE I.	Summary of Financial Transactions.
TABLE II.	Receipts from General Revenue.
TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	20,21	30,31	32,33	34-42	43	44
BEVERLY	18,19	30,31	32,33	34-42	43	44
BOSTON	4,5	30,31	32,33	34-42	43	44
BROCKTON	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE	6,7	30,31	32,33	34-42	43	44
CHELSEA	14,15	30,31	32,33	34-42	43	44
CHICOPEE	14,15	30,31	32,33	34-42	43	44
EVERETT	14,15	30,31	32,33	34-42	43	44
FALL RIVER	6,7	30,31	32,33	34-42	43	44
FITCHBURG	16,17	30,31	32,33	34-42	43	44
GARDNER	22,23	30,31	32,33	34-42	43	44
GLOUCESTER	18,19	30,31	32,33	34-42	43	44
HAVERHILL	14,15	30,31	32,33	34-42	43	44
HOLYOKE	12,13	30,31	32,33	34-42	43	44
LAWRENCE	10,11	30,31	32,33	34-42	43	44
LEOMINSTER	20,21	30,31	32,33	34-42	43	44
LOWELL	8,9	30,31	32,33	34-42	43	44
LYNN	8,9	30,31	32,33	34-42	43	44
MALDEN	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH	24,25	30,31	32,33	34-42	43	44
MEDFORD	12,13	30,31	32,33	34-42	43	44
MELROSE	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT	24,25	30,31	32,33	34-42	43	44
NEWTON	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON	18,19	30,31	32,33	34-42	43	44
PEABODY	22,23	30,31	32,33	34-42	43	44
PITTSFIELD	12,13	30,31	32,33	34-42	43	44
QUINCY	10,11	30,31	32,33	34-42	43	44
REVERE	18,19	30,31	32,33	34-42	43	44
SALEM	16,17	30,31	32,33	34-42	43	44
SOMERVILLE	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD	6,7	30,31	32,33	34-42	43	44
TAUNTON	16,17	30,31	32,33	34-42	43	44
WALTHAM	16,17	30,31	32,33	34-42	43	44
WESTFIELD	22,23	30,31	32,33	34-42	43	44
WOBURN	22,23	30,31	32,33	34-42	43	44
WORCESTER	6,7	30,31	32,33	34-42	43	44

Tabular Index: For Cities—Concluded.

TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1932.
TABLE XII.	Relation of Indebtedness to Valuation — 1932.
TABLE XIII.	Debt Transactions for 1932 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1932.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1932.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76

TABULAR INDEX: FOR TOWNS.

The statistical presentations for the towns include the following tables:

- TABLE I. Summary of Financial Transactions.
 TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1932.
 TABLE III. Relation of Indebtedness to Valuation — 1932.
 TABLE IV. Debt Transactions for 1932 Classified by Character of Obligation.
 TABLE V. Sinking and Loan Fund Payments to the State — 1932.
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1932.
 TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington . . .	118, 119	129	131 (line 72)	133	134	135	139
Action . . .	172, 173	266	271 (line 98)	274	280	281	287
Acushnet . . .	148, 149	266	271 (line 1.5)	273	280	281	286
Adams . . .	92, 93	128	130 (line 10)	132	134	135	138
Agawam . . .	108, 109	129	130 (line 22)	133	134	135	139
Alford . . .	254, 255	269	271 (line 123)	279	280	283	291
Amesbury . . .	94, 95	128	130 (line 45)	132	134	135	138
Amherst . . .	116, 117	129	130 (line 65)	133	134	135	139
Andover . . .	98, 99	128	130 (line 58)	132	134	135	138
Arlington . . .	82, 83	128	130 (line 39)	132	134	134	138
Ashburnham . . .	182, 183	267	271 (line 149)	275	280	281	287
Ashby . . .	220, 221	268	271 (line 88)	277	280	282	289
Ashfield . . .	224, 225	268	—	277	280	283	290
Ashland . . .	174, 175	266	270 (line 18)	274	280	281	287
Athol . . .	96, 97	128	130 (line 49)	132	134	135	138
Auburn . . .	116, 117	129	130 (line 55)	133	134	135	139
Avon . . .	174, 175	266	272 (line 160)	274	280	281	287
Ayer . . .	162, 163	266	270 (line 29)	274	280	281	287
Barnstable . . .	106, 107	129	131 (line 79)	133	134	135	139
Barre . . .	156, 157	266	—	273	280	281	286
Becket . . .	230, 231	268	—	277	280	283	290
Bedford . . .	170, 171	266	270 (line 19)	274	280	281	287
Belchertown . . .	160, 161	266	270 (line 65)	274	280	281	286
Bellingham . . .	158, 159	266	271 (line 94)	273	280	281	286
Belmont . . .	82, 83	128	130 (line 36)	132	134	134	138
Berkley . . .	216, 217	268	271 (line 96)	277	280	282	289
Berlin . . .	218, 219	268	—	277	280	283	289
Bernardston . . .	222, 223	268	—	277	280	283	289
Billerica . . .	118, 119	129	130 (line 29)	133	134	135	139
Blackstone . . .	144, 145	266	271 (line 104)	273	280	281	286
Blandford . . .	234, 235	268	270 (line 11)	277	280	283	290
Bolton . . .	226, 227	268	—	277	280	283	290
Bourne . . .	164, 165	266	271 (line 140)	274	280	281	287
Boxborough . . .	248, 249	269	—	278	280	283	291
Boxford . . .	232, 233	268	271 (line 129)	277	280	282	289
Boylston . . .	218, 219	268	271 (line 93)	277	280	282	289
Braintree . . .	86, 87	128	130 (line 13)	132	134	134	138
Brewster . . .	226, 227	268	271 (line 141)	277	280	282	289
Bridgewater . . .	100, 101	128	130 (line 1)	133	134	135	138
Brimfield . . .	224, 225	268	—	277	280	283	290
Brookfield . . .	206, 207	267	270 (line 26)	276	280	282	289
Brookline . . .	80, 81	128	130 (line 62)	132	134	134	138
Buckland . . .	200, 201	267	271 (line 151)	276	280	282	288
Burlington . . .	190, 191	267	271 (line 105)	275	280	282	288
Canton . . .	118, 119	129	131 (line 70)	133	134	135	139
Carlisle . . .	232, 233	268	272 (line 166)	277	280	283	290
Carver . . .	206, 207	267	271 (line 142)	276	280	283	289
Charlemont . . .	226, 227	268	—	277	280	282	289
Charlton . . .	178, 179	267	270 (line 49)	275	280	281	287
Chatham . . .	184, 185	267	271 (line 90)	275	280	282	288
Chelmsford . . .	110, 111	129	130 (line 63)	133	134	135	139
Cheshire . . .	192, 193	267	270 (line 59)	275	280	282	288
Chester . . .	202, 203	267	270 (line 10)	276	280	282	288
Chesterfield . . .	238, 239	268	—	278	280	283	290
Chilmark . . .	250, 251	269	—	278	280	283	291
Clarksburg . . .	208, 209	268	270 (line 68)	276	280	282	289
Clinton . . .	92, 93	128	131 (line 83)	132	134	135	138
Cohasset . . .	162, 163	266	271 (line 91)	274	280	281	287
Colrain . . .	204, 205	267	—	276	280	283	289
Concord . . .	106, 107	129	130 (line 2)	133	134	135	139
Conway . . .	222, 223	268	271 (line 145)	277	280	282	289
Cummington . . .	234, 235	268	271 (line 134)	277	280	283	290
Dalton . . .	148, 149	266	270 (line 60)	273	280	281	286
Dana . . .	236, 237	268	—	278	280	283	290
Danvers . . .	92, 93	128	130 (line 3)	132	134	135	138
Dartmouth . . .	102, 103	129	130 (line 11)	133	134	135	139
Dedham . . .	88, 89	128	130 (line 48)	132	134	134	138
Deerfield . . .	166, 167	266	270 (line 37)	274	280	281	287
Dennis . . .	188, 189	267	270 (line 54)	274	280	282	288
Dighton . . .	160, 161	266	—	274	280	283	286
Douglas . . .	176, 177	267	271 (line 108)	274	280	281	287
Dover . . .	210, 211	268	270 (line 56)	276	280	282	289

Tabular Index: For Towns—Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	110, 111	129	130 (line 54)	133	134	135	139
Dudley	146, 147	266	270 (line 67)	273	280	281	286
Dunstable	242, 243	269	271 (line 109)	278	280	283	291
Duxbury	192, 193	267	271 (line 100)	275	280	282	288
East Bridgewater	154, 155	266	270 (line 71)	273	280	281	286
East Brookfield	222, 223	268	271 (line 148)	277	280	282	289
Eastham	234, 235	268	—	277	280	283	290
Easthampton	94, 95	128	131 (line 80)	132	134	135	138
East Longmeadow	158, 159	266	271 (line 82)	273	280	281	286
Easton	122, 123	129	130 (line 44)	133	134	135	139
Edgartown	208, 209	268	271 (line 83)	276	280	282	289
Egremont	234, 235	268	—	277	280	283	290
Enfield	238, 239	268	—	278	280	283	290
Erving	208, 209	268	—	276	280	283	289
Essex	202, 203	267	270 (line 69)	276	280	282	289
Fairhaven	94, 95	128	130 (line 42)	132	134	135	138
Falmouth	144, 145	266	270 (line 40)	273	280	281	286
Florida	248, 249	269	—	278	280	283	291
Foxborough	122, 123	129	130 (line 18)	133	134	135	139
Frammingham	82, 83	128	130 (line 6)	132	134	134	138
Franklin	108, 109	129	130 (line 21)	133	134	135	139
Freetown	192, 193	267	—	275	280	282	288
Gay Head	256, 257	269	270 (line 30)	279	280	283	291
Georgetown	188, 189	267	—	275	280	282	288
Gill	220, 221	268	271 (line 121)	277	280	282	289
Goshen	252, 253	269	271 (line 107)	278	280	283	291
Gosnold	258, 259	269	—	279	280	283	291
Grafton	108, 109	129	131 (line 73)	133	134	135	139
Granby	224, 225	268	—	277	280	283	290
Granville	230, 231	268	271 (line 143)	277	280	282	290
Great Barrington	116, 117	129	131 (line 75)	133	134	135	139
Greenfield	86, 87	128	130 (line 56)	132	134	134	138
Greenwich	252, 253	269	—	278	280	283	291
Groton	174, 175	266	270 (line 73)	274	280	281	287
Groveland	176, 177	267	270 (line 63)	274	280	281	287
Hadley	168, 169	266	271 (line 111)	274	280	281	287
Halifax	228, 229	268	271 (line 118)	277	280	282	290
Hamilton	182, 183	267	270 (line 46)	275	280	282	287
Hampden	228, 229	268	271 (line 106)	277	280	282	290
Hancock	244, 245	269	—	278	280	283	291
Hanover	166, 167	266	270 (line 2)	274	280	281	287
Hanson	178, 179	267	270 (line 16)	275	280	281	287
Hardwick	172, 173	266	—	274	280	283	287
Harvard	218, 219	268	—	277	280	283	289
Harwich	176, 177	267	—	274	280	283	287
Hatfield	172, 173	266	270 (line 57)	274	280	281	287
Hawley	246, 247	269	271 (line 146)	278	280	283	291
Heath	246, 247	269	271 (line 119)	278	280	283	291
Hingham	112, 113	129	131 (line 69)	133	134	135	139
Hinsdale	214, 215	268	271 (line 122)	276	280	282	289
Holbrook	156, 157	266	270 (line 36)	273	280	281	286
Holden	152, 153	266	270 (line 14)	273	280	281	286
Holland	256, 257	269	—	279	280	283	291
Holliston	166, 167	266	270 (line 62)	274	280	281	287
Hopedale	162, 163	266	270 (line 43)	274	280	281	287
Hopkinton	170, 171	266	270 (line 21)	274	280	281	287
Hubbardston	218, 219	268	—	277	280	283	289
Hudson	102, 103	129	130 (line 4)	133	134	135	139
Hull	182, 183	267	271 (line 92)	275	280	281	287
Huntington	210, 211	268	270 (line 64)	276	280	282	289
Ipswich	120, 121	129	130 (line 31)	133	134	135	139
Kingston	168, 169	266	271 (line 110)	274	280	281	287
Lakeville	196, 197	267	—	275	280	283	288
Lancaster	164, 165	266	272 (line 156)	274	280	281	287
Lanesborough	212, 213	268	271 (line 147)	276	280	282	289
Lee	150, 151	266	271 (line 144)	273	280	281	286
Leicester	146, 147	266	271 (line 86)	273	280	281	286
Lenox	166, 167	266	271 (line 150)	274	280	281	287
Leverett	230, 231	268	—	277	280	283	290
Lexington	100, 101	128	130 (line 17)	132	134	135	138
Leyden	250, 251	269	270 (line 72)	278	280	283	291
Lincoln	200, 201	267	272 (line 163)	276	280	282	288
Littleton	204, 205	267	270 (line 66)	276	280	282	289
Longmeadow	146, 147	266	270 (line 24)	273	280	281	286
Ludlow	100, 101	128	130 (line 32)	133	134	135	138
Lunenburg	186, 187	267	271 (line 95)	275	280	282	288
Lynnfield	196, 197	267	271 (line 130)	275	280	282	288
Manchester	170, 171	266	271 (line 81)	274	280	281	287
Mansfield	114, 115	129	130 (line 50)	133	134	135	139
Marblehead	102, 103	129	130 (line 15)	133	134	135	139
Marion	194, 195	267	271 (line 116)	275	280	282	288

Tabular Index: For Towns—Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	194, 195	267	270 (line 4)	275	280	282	288
Mashpee . . .	244, 245	269	271 (line 152)	278	280	283	291
Mattapoisett . . .	200, 201	267	270 (line 70)	276	280	282	288
Maynard . . .	108, 109	129	130 (line 12)	133	134	135	139
Medfield . . .	148, 149	266	270 (line 3)	273	280	281	286
Medway . . .	160, 161	266	270 (line 28)	274	280	281	286
Mendon . . .	216, 217	268	—	277	280	283	289
Merrimac . . .	176, 177	267	271 (line 137)	274	280	281	287
Methuen . . .	84, 85	128	130 (line 20)	132	134	138	139
Middleborough . . .	102, 103	129	130 (line 59)	133	134	135	139
Middlefield . . .	254, 255	269	—	279	280	283	291
Middleton . . .	192, 193	267	271 (line 138)	275	280	282	288
Millford . . .	88, 89	128	131 (line 77)	132	134	134	138
Millbury . . .	110, 111	129	131 (line 78)	133	134	135	139
Millis . . .	190, 191	267	270 (line 17)	275	280	282	288
Millville . . .	180, 181	267	270 (line 50)	275	280	281	287
Milton . . .	86, 87	128	130 (line 33)	132	134	134	138
Monroe . . .	254, 255	269	—	279	280	283	291
Monson . . .	144, 145	266	270 (line 35)	273	280	281	286
Montague . . .	104, 105	129	130 (line 60)	133	134	135	139
Monterey . . .	246, 247	269	271 (line 128)	278	280	283	291
Montgomery . . .	256, 257	269	271 (line 154)	279	280	283	291
Mount Washington . . .	258, 259	269	—	279	280	283	291
Nahant . . .	194, 195	267	270 (line 47)	275	280	282	288
Nantucket . . .	154, 155	266	270 (line 27)	273	280	281	286
Natick . . .	90, 91	128	130 (line 35)	132	134	134	138
Needham . . .	96, 97	128	130 (line 7)	132	134	135	138
New Ashford . . .	258, 259	269	—	279	280	283	291
New Braintree . . .	240, 241	269	—	278	280	283	290
Newbury . . .	198, 199	267	271 (line 132)	276	280	282	288
New Marlborough . . .	224, 225	268	270 (line 38)	277	280	283	290
New Salem . . .	240, 241	269	—	278	280	283	290
Norfolk . . .	204, 205	267	272 (line 162)	276	280	282	289
North Andover . . .	110, 111	129	130 (line 66)	133	134	135	139
North Attleborough . . .	96, 97	128	130 (line 52)	132	134	135	138
Northborough . . .	184, 185	267	270 (line 45)	275	280	282	288
Northbridge . . .	98, 99	128	130 (line 51)	132	134	135	138
North Brookfield . . .	162, 163	266	272 (line 168)	274	280	281	287
Northfield . . .	186, 187	267	271 (line 113)	275	280	282	288
North Reading . . .	184, 185	267	271 (line 77)	275	280	282	288
Norton . . .	168, 169	266	270 (line 13)	274	280	281	287
Norwell . . .	198, 199	267	271 (line 97)	276	280	282	288
Norwood . . .	88, 89	128	130 (line 14)	132	134	134	138
Oak Bluffs . . .	208, 209	268	270 (line 44)	276	280	282	289
Oakham . . .	236, 237	268	—	278	280	283	290
Orange . . .	120, 121	129	130 (line 43)	133	134	135	139
Orleans . . .	212, 213	268	—	276	280	283	289
Otis . . .	242, 243	269	—	278	280	283	291
Oxford . . .	150, 151	266	270 (line 52)	273	280	281	286
Palmer . . .	100, 101	128	130 (line 61)	132	134	135	138
Paxton . . .	230, 231	268	271 (line 74)	277	280	282	290
Pelham . . .	238, 239	268	272 (line 165)	278	280	283	290
Pembroke . . .	202, 203	267	270 (line 7)	276	280	283	289
Pepperell . . .	164, 165	266	271 (line 114)	274	280	281	287
Peru . . .	258, 259	269	—	279	280	283	291
Petersham . . .	232, 233	268	—	277	280	283	290
Phillipston . . .	244, 245	269	—	278	280	283	291
Plainfield . . .	248, 249	269	271 (line 127)	278	280	283	291
Plainville . . .	196, 197	267	271 (line 79)	275	280	282	288
Plymouth . . .	90, 91	128	130 (line 68)	132	134	134	138
Plympton . . .	236, 237	268	271 (line 115)	278	280	283	290
Prescott . . .	260, 261	269	—	279	280	283	291
Princeton . . .	228, 229	268	271 (line 139)	277	280	282	290
Provincetown . . .	152, 153	266	270 (line 32)	273	280	281	286
Randolph . . .	112, 113	129	130 (line 40)	133	134	135	139
Raynham . . .	180, 181	267	270 (line 33)	275	280	281	287
Reading . . .	98, 99	128	130 (line 37)	132	134	135	138
Rehoboth . . .	170, 171	266	271 (line 85)	274	280	281	287
Richmond . . .	232, 233	268	272 (line 164)	277	280	282	290
Rochester . . .	214, 215	268	—	276	280	283	289
Rockland . . .	104, 105	129	130 (line 41)	133	134	135	139
Rockport . . .	154, 155	266	270 (line 20)	273	280	281	286
Rowe . . .	250, 251	269	—	278	280	283	291
Rowley . . .	206, 207	267	271 (line 99)	276	280	282	289
Royalston . . .	228, 229	268	—	277	280	283	290
Russell . . .	210, 211	268	270 (line 25)	276	280	282	289
Rutland . . .	172, 173	266	270 (line 42)	274	280	281	287
Salisbury . . .	178, 179	267	271 (line 102)	275	280	281	287
Sandisfield . . .	240, 241	269	271 (line 133)	278	280	283	290
Sandwich . . .	204, 205	267	270 (line 58)	276	280	282	289
Saugus . . .	88, 89	128	130 (line 64)	132	134	134	138
Savoy . . .	248, 249	269	—	278	280	283	291

Tabular Index: For Towns—Concluded.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	160, 161	266	270 (line 8)	274	280	281	286
Seekonk	144, 145	266	270 (line 53)	273	280	281	286
Sharon	156, 157	266	270 (line 34)	273	280	281	286
Sheffield	194, 195	267	—	275	280	283	288
Shelburne	198, 199	267	—	276	280	283	288
Sherborn	220, 221	268	—	277	280	283	289
Shirley	174, 175	266	271 (line 87)	274	280	281	287
Shrewsbury	112, 113	129	130 (line 28)	133	134	135	139
Shutesbury	252, 253	269	—	278	280	283	291
Somerset	120, 121	129	130 (line 9)	133	134	135	139
Southampton	222, 223	268	270 (line 9)	277	280	283	289
Southborough	178, 179	267	270 (line 1)	275	280	281	287
Southbridge	90, 91	128	131 (line 76)	132	134	134	138
South Hadley	112, 113	129	130 (line 27)	133	134	135	139
Southwick	202, 203	267	270 (line 6)	276	280	282	289
Spencer	114, 115	129	130 (line 38)	133	134	135	139
Sterling	200, 201	267	—	276	280	282	288
Stockbridge	190, 191	267	271 (line 75)	275	280	282	288
Stoneham	98, 99	128	130 (line 46)	132	134	135	138
Stoughton	104, 105	129	130 (line 23)	133	134	135	139
Stow	214, 215	268	271 (line 124)	276	280	282	289
Sturbridge	188, 189	267	271 (line 155)	275	280	282	288
Sudbury	212, 213	268	270 (line 22)	276	280	282	289
Sunderland	212, 213	268	270 (line 31)	276	280	282	289
Sutton	180, 181	267	272 (line 167)	275	280	281	287
Swampscott	96, 97	128	130 (line 34)	132	134	135	138
Swansea	150, 151	266	270 (line 55)	273	280	281	286
Templeton	148, 149	266	270 (line 41)	273	280	281	286
Tewksbury	120, 121	129	131 (line 82)	133	134	135	139
Tisbury	198, 199	267	270 (line 39)	276	280	282	288
Tolland	256, 257	269	271 (line 112)	279	280	283	291
Topsfield	220, 221	268	271 (line 131)	277	280	283	289
Townsend	190, 191	267	271 (line 135)	275	280	282	288
Truro	236, 237	268	272 (line 161)	278	280	283	290
Tyngsborough	206, 207	267	271 (line 117)	276	280	282	289
Tyringham	252, 253	269	272 (line 157)	278	280	283	291
Upton	184, 185	267	—	275	280	283	288
Uxbridge	114, 115	129	131 (line 74)	133	134	135	139
Wakefield	86, 87	128	130 (line 5)	132	134	134	138
Wales	244, 245	269	—	278	280	283	291
Walpole	106, 107	129	130 (line 26)	133	134	135	139
Ware	106, 107	129	130 (line 67)	133	134	135	139
Wareham	118, 119	129	131 (line 81)	133	134	135	139
Warren	152, 153	266	270 (line 48)	273	280	281	286
Warwick	242, 243	269	270 (line 61)	278	280	283	291
Washington	254, 255	269	271 (line 76)	279	280	283	291
Watertown	82, 83	128	130 (line 30)	132	134	134	138
Wayland	164, 165	266	271 (line 101)	274	280	281	287
Webster	90, 91	128	130 (line 16)	132	134	135	138
Wellesley	94, 95	128	130 (line 24)	132	134	135	138
Wellfleet	226, 227	268	271 (line 153)	277	280	282	290
Wendell	246, 247	269	—	278	280	283	291
Wenham	216, 217	268	271 (line 126)	277	280	282	289
Westborough	114, 115	129	131 (line 71)	133	134	135	139
West Boylston	180, 181	267	272 (line 159)	275	280	281	287
West Bridgewater	158, 159	266	271 (line 89)	273	280	281	286
West Brookfield	210, 211	268	271 (line 80)	276	280	282	289
Westford	154, 155	266	270 (line 51)	273	280	281	286
Westhampton	242, 243	269	—	278	280	283	291
Westminster	186, 187	267	272 (line 158)	275	280	282	288
West Newbury	196, 197	267	—	275	280	283	288
Weston	158, 159	266	270 (line 15)	273	280	281	286
Westport	146, 147	266	271 (line 120)	273	280	281	286
West Springfield	84, 85	128	130 (line 8)	132	134	134	138
West Stockbridge	216, 217	268	271 (line 84)	277	280	282	289
West Tisbury	250, 251	269	—	278	280	283	291
Westwood	182, 183	267	—	275	280	281	287
Weymouth	84, 85	128	130 (line 53)	132	134	134	138
Whately	214, 215	268	271 (line 136)	276	280	282	289
Whitman	104, 105	129	130 (line 47)	133	134	135	139
Wilbraham	168, 169	266	270 (line 23)	274	280	281	287
Williamsburg	186, 187	267	272 (line 169)	275	280	283	288
Williamstown	152, 153	266	271 (line 103)	273	280	281	286
Wilmington	150, 151	266	270 (line 5)	273	280	281	286
Winchendon	116, 117	129	130 (line 19)	133	134	135	139
Winchester	92, 93	128	130 (line 25)	132	134	135	138
Windsor	240, 241	269	—	278	280	283	290
Winthrop	84, 85	128	130 (line 57)	132	134	134	138
Worthington	238, 239	268	—	278	280	283	290
Wrentham	156, 157	266	271 (line 78)	273	280	281	286
Yarmouth	188, 189	267	270 (line 12)	275	280	282	288

24.